FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1901-1902.

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
			£
Principal Heads of Revenue—	£		
Land Revenue	18,288,018		
Opium	4,852,022		
Salt	5,939,310		
Stamps	3,446,406		
Excise	4,076,681		
Customs	3,833,019		
Other Heads	6,166,309		
Total Principal Heads		35	46,601,765
Interest		59	785,680
Post Office		67	1,383,709
Telegraph		67	908,109
Mint		67	555,369
Receipts by Civil Departments		81	1,261,198
Miscellaneous		103	628,000
Railways		131	20,225,968
Irrigation		145	2,537,573
Other Public Works		169	479,565
Receipts by Military Department		197	977,589
TOTAL REVENUE £			76,344,525

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1902.

EXPENDITURE.		For details, *vide* page No.	AMOUNTS.
			£
Direct Demands on the Revenues		35	7,444,192
Interest		59	1,944,338
Post Office		67	1,280,624
Telegraph		67	904,187
Mint		67	504,029
Salaries and Expenses of Civil Departments		81	11,146,799
Miscellaneous Civil Charges		103	4,139,382
Famine Relief and Insurance		123	884,512
Railway Revenue Account		131	19,379,352
Irrigation		145	2,364,701
Other Public Works		169	4,565,925
Army Services		197	15,763,931
Total Expenditure, Imperial and Provincial			70,321,972
	£		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	1,112,194		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	39,884	215	1,072,310
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			71,394,282
SURPLUS			4,950,243
TOTAL £			76,344,525

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.	For details, *vide* page No.	AMOUNTS.
		£
Surplus		4,950,243
Railway and Irrigation Capital not charged to Revenue—		
Capital raised through Companies towards Outlay on State Railways (Net)	221	764,098
Capital raised and deposited by Railway Companies (Net)	221	2,304,730
Total Capital Account Receipts		3,068,828
Debt, Deposits, and Advances:		
Permanent Debt (Net incurred)	251	2,582,283
Unfunded Debt (Net)	251	494,896
Remittances (Net)	251	1,340,597
Secretary of State's Bills drawn	251	16,599,978
TOTAL RECEIPTS		29,036,825
Opening Balance on April 1st, 1901—India . . . . £ 10,598,981		
" " England 4,091,926	251	14,690,907
GRAND TOTAL . £		43,727,732

of the Government of India, in *India* and in *England*,
31st March 1902.

DISBURSEMENTS.	For details *vide* page No.	AMOUNTS.
		£
Railway and Irrigation Capital not charged to Revenue.—		
Outlay on Irrigation Works	221	547,551
Outlay on State Railways	221	3,523,601
Outlay of Railway Companies (Net)	221	2,443,213
Total Capital Account Disbursements		6,514,365
Debt, Deposits, and Advances.—		
Temporary Debt discharged (Net)	251	1,301,942
Deposits and Advances (Net)	251	264,557
Loans and Advances by Imperial Government (Net Advances)	251	279,385
Loans and Advances by Provincial Governments (Net Advances)	251	102,287
Capital Account of Local Boards (Net)	251	95,009
Secretary of State's Bills paid	251	16,596,749
TOTAL DISBURSEMENTS		25,154,294
Closing Balance on March 31st, 1902—India . . . . £ 11,880,301		
" " England 6,693,137	251	18,573,438
GRAND TOTAL . £		43,727,732

No. 2.—ACCOUNT of the REVENUE of *India,* showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Bengal.	Number of Item.
			R	R	R	R	R	
Principal Heads of Revenue:								
Land Revenue	17A	40	14,05,222	86,85,541	3,31,48,222	61,67,279	4,08,11,631	1
Opium	18A	44	106	2,00,456	3,14,412	4,09,849	6,30,83,496	2
Salt	19A	45	1,90,47,984	...	15,28,881	...	2,60,37,624	3
Stamps	20	47	3,64,506	15,57,823	22,62,760	9,48,055	1,90,05,559	4
Excise	21	48	9,76,126	19,51,205	54,24,494	28,33,031	1,50,25 698	5
Provincial Rates	22	49	1,40,897	15,62,026	16,35,757	6,62,595	97,74,895	6
Customs	23A	50	9,651	1,07,730	97,51,947	...	1,85,68,606	7
Assessed Taxes	24	53	14,99,947	4,24,654	12,51,102	3,08,237	57,46,730	8
Forest	25	54	4,66,224	11,15,723	58,73,938	5,12,963	12,92,237	9
Registration	26	56	17,167	96,506	1,08,910	55,190	16,69,663	10
Tributes from Native States	27	57	19,27,325	3,12,407	3,60,185	50,375	...	11
TOTAL			2,58,55,155	1,60,14,071	6,16,60,608	1,19,47,574	20,10,16,139	12
Interest:	28	60	53,91,905	1,15,680	23,085	1,468	18,54,632	13
Post Office	31	68	2,06,51,009	7,806	10	...	12,518	14
Telegraph	32	69	1,34,94,365	...	...	...	...	15
Mint	33	79	31,84,395	...	...	...	...	16
Receipts by Civil Departments:								
Law and Justice	35A	85	4,16,058	3,49,819	8,39,535	1,07,735	21,70,939	17
Police	36A	89	41,892	1,73,309	3,72,442	1,88,656	11,15,779	18
Marine	37A	90	4,72,125	...	3,90,194	38	12,58,529	19
Education	38A	95	27,982	57,878	30,659	63,003	7,84,572	20
Medical	40A	97	9,440	9,132	25,806	7,394	2,57,336	21
Scientific and other Minor Departments	42A	100	1,57,974	36,881	6,715	62,181	2,98,900	22
TOTAL			11,25,471	6,27,019	16,65,351	4,29,007	58,86,055	23
Miscellaneous:								
Receipts in aid of Superannuation, etc.	45A	113	5,28,434	47,581	1,04,148	17,436	2,23,551	24
Stationery and Printing	46A	115	1,19,545	16,108	37,146	3,851	2,47,889	25
Exchange	47	119	3,82,415	...	...	...	...	26
Miscellaneous	48A	120	3,79,218	7,05,984	6,65,832	50,998	14,20,301	27
TOTAL			14,09,612	7,69,673	8,07,126	72,285	18,91,741	28
Railways:								
State Railways (Gross Receipts)	54	134	9,95,13,151	1,42,35,323	1,22,32,691	21,78,896	2,85,49,192	29
Guaranteed Companies (Net Traffic Receipts)	54	135	1,37,24,833	...	...	...	...	30
Subsidized Companies (Repayment of Advances of Interest)	59	142	...	...	...	...	...	31
TOTAL			11,32,37,984	1,42,35,323	1,22,32,691	21,78,896	2,85,49.192	32
Irrigation:								
Major Works:								
Direct Receipts	61	146	...	...	...	...	17,76,911	33
Portion of Land Revenue due to Irrigation	63	150	...	...	...	...	...	34
Minor Works and Navigation	64A	158	59,338	...	86,475	...	6,92,660	35
TOTAL			59,338	...	86,475	...	24,69,571	36
Other Public Works:								
Military Works	66	170	6,20,821	...	67,572	6,391	1,383	37
Civil Works	66	170	96,326	1,24,424	4,55,782	2,07,445	10,49,089	38
TOTAL			7,17,147	1,24,424	5,23,354	2,13,836	10,50,472	39
Receipts by Military Department:								
Army:								
Effective	69	198	60,65,600	...	...	...	...	40
Non-Effective	69	198	6,29,200	...	...	...	...	41
TOTAL			66,94,800	...	...	...	...	42
Total Revenue			10,18,21,181	3,18,93,996	7,69,98,700	1,48,43,066	24,27,30,320	43

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab under the direct administration of the Governor General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1902.

Number of Item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	6,32,37,498	2,49,20,871	8,74,741	5,09,33,155	4,41,36,111	27,43,20,271	18,288,018	...	18,288,018
2	5,27,979	65,528	2,720	...	81,75,788	7,27,80,334	4,852,022	...	4,852,022
3	...	...	...	1,91,53,622	2,33,21,533	8,90,89,644	5,939,310	...	5,939,310
4	83,80,945	40,69,848	1,44,094	86,89,130	62,73,363	5,16,96,083	3,446,406	...	3,446,406
5	74,10,028	26,08,363	72,743	1,43,11,082	1,05,37,444	6,11,50,214	4,076,681	...	4,076,681
6	1,04,08,654	48,17,279	1,64,417	87,49,382	32,31,415	4,11,47,317	2,743,154	...	2,743,154
7	59,633	4,379	...	46,88,165	2,43,05,177	5,74,95,288	3,833,019	...	3,833,019
8	25,98,616	16,43,039	43,485	30,44,074	39,79,770	2,05,39,654	1,369,310	...	1,369,310
9	17,15,508	14,47,558	13,012	25,43,430	23,79,729	1,73,60,322	1,157,355	...	1,157,355
10	4,81,419	2,10,561	10,786	14,50,481	5,93,496	46,94,179	312,945	...	312,945
11	...	2,88,475	...	45,07,902	13,06,505	87,53,174	583,545	...	583,545
12	9,48,20,280	4,00,75,901	13,25,998	11,80,70,423	12,82,40,331	69,90,26,480	46,601,765	...	46,601,765
13	4,51,241	3,29,957	5,400	6,14,320	18,40,240	1,06,27,928	708,529	77,151	785,680
14	...	55,710	28,550	33	...	2,07,55,636	1,383,709	...	1,383,709
15	...	...	...	...	...	1,34,94,365	899,624	8,485	908,109
16	...	...	...	...	51,45,530	83,29,925	555,328	41	555,369
17	7,83,704	6,19,778	39,217	13,50,314	5,63,896	72,40,995	482,733	...	482,733
18	4,87,288	7,56,223	33,522	5,76,247	6,58,279	44,03,637	293,576	...	293,576
19	...	...	...	...	60,695	21,81,581	145,439	...	145,439
20	5,03,083	1,42,465	1,176	4,67,344	5,21,864	26,00,026	173,335	...	173,335
21	2,60,041	69,474	4,228	1,77,499	2,12,707	10,33,057	68,870	1,373	70,243
22	1,25,246	1,39,403	1,029	5,56,600	46,641	14,31,570	95,438	434	95,872
23	21,59,362	17,27,343	79,172	31,28,004	20,64,082	1,88,90,866	1,259,391	1,807	1,261,198
24	1,50,525	1,35,142	4,091	1,66,643	3,14,235	16,91,786	112,786	81,750	194,536
25	2,28,907	95,331	273	91,280	1,03,363	9,43,693	62,913	...	62,913
26	...	...	...	...	...	3,82,415	25,494	...	25,494
27	2,81,201	3,95,972	1,04,785	8,40,376	1,51,657	49,96,324	333,088	11,969	345,057
28	6,60,633	6,26,445	1,09,149	10,98,299	5,69,255	80,14,218	534,281	93,719	628,000
29	2,35,08,201	4,26,53,446	...	1,74,62,347	4,87,76,693	28,91,09,940	19,273,996	3,230	19,277,226
30	...	...	...	...	...	1,37,24,833	914,989	...	914,989
31	...	...	...	4,85,876	...	4,85,876	32,392	1,361	33,753
32	2,35,08,201	4,26,53,446	...	1,79,48,223	4,87,76,693	30,33,20,649	20,221,377	4,591	20,225,968
33	68,24,867	1,34,91,434	1,45,190	3,94,996	7,60,267	2,33,93,665	1,559,578	...	1,559,578
34	12,87,969	14,96,061	22,886	78,07,061	15,86,980	1,22,00,957	813,397	...	813,397
35	1,91,316	9,73,714	57,253	1,62,714	2,45,496	24,68,966	164,598	...	164,598
36	83,04,152	1,59,61,209	2,25,329	83,64,771	25,92,743	3,80,63,588	2,537,573	...	2,537,573
37	1,380	3,458	...	4,634	9,013	7,14,652	47,643	...	47,643
38	8,42,565	7,15,208	55,949	13,74,361	11,27,942	60,49,091	403,273	28,649	431,922
39	8,43,945	7,18,666	55,949	13,78,995	11,36,955	67,63,743	450,916	28,649	479,565
40	...	...	...	11,96,656	21,85,380	94,47,636	629,842	255,487	885,329
41	...	...	...	2,14,461	2,21,064	10,64,725	70,982	21,278	92,260
42	...	...	...	14,11,117	24,06,444	1,05,12,361	700,824	276,765	977,589
43	13,07,47,814	10,21,48,677	18,29,547	15,20,14,185	19,27,72,273	1,13,77,99,759	75,853,317	491,208	76,344,525

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments
he expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Accounts.	Pages.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	Number of Item.
			R	R	R	R	R	
Direct Demands on the Revenues:								
Refunds and Drawbacks	15	37	46,946	42,423	3,30,291	17,097	8,45,085	1
Assignments and Compensations	16	38	31,61,802	1,91,964	1,612	41,230	2,90,492	2
Charges in respect of collection, *viz.*:—								
Land Revenue	17B	41	5,75,495	16,98,213	54,63,061	9,41,848	46,40,630	3
Opium (including cost of Production)	18C	45	12,116	...	...	...	2,40,63,382	4
Salt (including cost of Production)	19C	46	11,02,042	...	7,901	...	2,84,893	5
Stamps	20	47	*—7,67,938*	65,422	65,672	38,915	7,21,854	6
Excise	21	48	25,194	46,498	2,29,636	11,548	6,86,329	7
Provincial Rates	22	49	...	...	74,073	2,490	5,11,034	8
Customs	23B	52	...	...	3,59,998	...	9,19,586	9
Assessed Taxes	24	53	1,807	...	37,448	1,239	2,01,717	10
Forest	25	54	5,16,966	9,75,217	26,46,457	3,29,112	6,57,131	11
Registration	26	56	6,307	46,975	43,883	32,913	9,41,271	12
TOTAL			46,80,737	30,66,712	92,60,032	14,16,392	3,47,63,404	13
Interest:								
Interest on Debt			3,87,67,382	1,03,048	12,972	870	2,09,602	14
Deduct—Amounts chargeable to Railways (*a*)			*4,78,23,864*	...	...	...	...	
" Amounts chargeable to Irrigation			*1,41,61,844*	...	...	...	...	
Remainder chargeable on Ordinary Debt	29	63	*—2,32,18,326*	1,03,048	12,972	870	2,09,602	15
Interest on other Obligations	30	64	44,13,654	1,824	2,217	450	1,10,388	16
			—1,88,04,672	1,04,872	15,189	1,320	3,19,990	17
Post Office	31	68	1,64,45,108	68,431	2,33,863	48,913	3,53,419	18
Telegraph	32	69	91,29,836	...	...	...	...	19
Mint	33	79	31,91,777	...	...	...	...	20
Salaries and Expenses of Civil Departments:								
General Administration	34	82	49,27,113	6,14,589	13,16,013	3,43,930	24,09,319	21
Law and Justice	35B	86	18,16,619	15,20,569	39,91,314	7,75,014	1,23,94,773	22
Police	36B	89	7,05,208	15,41,490	95,20,816	17,22,339	66,51,101	23
Marine (including River Navigation)	37B	91	22,52,375	...	8,29,745	94,132	10,21,840	24
Education	38B	95	1,96,279	6,50,255	10,43,298	4,60,117	42,72,965	25
Ecclesiastical	39	96	1,54,458	42,295	99,582	21,630	2,11,010	26
Medical	40B	97	3,83,428	4,12,951	6,99,853	4,15,182	25,06,937	27
Political	41	98	53,87,450	39,942	3,95,671	1,95,654	43,574	28
Scientific and other Minor Departments	42B	101	34,12,291	1,78,143	2,50,461	1,18,363	8,76,424	29
TOTAL			1,92,35,221	50,00,234	1,81,46,753	41,46,361	3,03,87,943	30
Miscellaneous Civil Charges:								
Territorial and Political Pensions	43	104	1,39,676	2,32,054	1,18,585	8,141	10,52,391	31
Civil Furlough and Absentee Allowances	44	112	10,615	...	...	...	261	32
Superannuation Allowances & Pensions	45B	114	6,07,636	3,67,695	4,22,623	1,13,242	24,71,538	33
Stationery and Printing	46B	115	*—23,97,081*	1,97,084	6,77,588	1,12,806	39,26,418	34
Miscellaneous	48B	121	2,47,738	5,69,565	3,99,759	59,476	3,10,485	35
TOTAL			*—13,91,416*	13,66,398	16,18,555	2,93,665	77,61,093	36
Famine Relief and Insurance:								
Famine Relief	49	124	24,595	54,106	18	7,478	7,135	37
Construction of Protective Irrigation Works	50A	126	1,14,664	1,73,715	...	...	2,54,586	38
Reduction or Avoidance of Debt	51	128	42,69,574	...	...	...	...	39
TOTAL			44,08,833	2,27,821	18	7,478	2,61,721	40
Carried forward			3,68,95,424	98,34,468	2,92,74,410	59,14,129	7,38,47,570	41

(*a*) Included under the following heads:—

	India.	India converted into £ at R15=£1.	England.	Total.
	R	£	£	£
State Railways Interest on Debt	4,55,51,679	3,036,779	1,147,748	4,184,527
Interest chargeable against Companies on Advances	22,72,185	151,479	218,884	370,363

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1902.

Number of Item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India Converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	1,41,752	1,11,350	7,368	4,44,697	13,79,424	33,66,433	224,429	...	224,429
2	3,29,113	1,31,325	12,471	11,41,311	1,01,28,662	1,54,29,982	1,028,666	...	1,028,666
3	79,20,577	41,14,628	2,60,613	1,03,21,727	69,79,180	4,29,15,972	2,861,065	670	2,861,735
4	...	...	...	...	25,826	2,41,01,324	1,606,755	1,935	1,608,690
5	...	...	...	20,34,544	17,12,303	51,41,683	342,779	851	343,630
6	2,51,260	1,67,006	13,901	3,41,285	2,46,373	11,43,750	76,250	29,567	105,817
7	75,822	63,282	2,515	9,97,898	3,53,157	24,91,879	166,125	30	166,155
8	7,253	...	...	...	41,975	6,36,825	42,455	...	42,455
9	...	...	...	2,75,087	8,65,052	24,19,723	161,315	160	161,475
10	1,473	11,205	375	30,955	71,129	3,57,348	23,823	...	23,823
11	10,08,739	9,38,335	19,510	17,09,554	17,19,680	1,05,20,701	701,380	4,201	705,581
12	2,37,258	97,444	2,871	8,75,524	2,91,599	25,76,045	171,736	...	171,736
13	99,73,247	56,34,575	3,19,624	1,81,72,582	2,38,14,360	11,11,01,665	7,406,778	37,414	7,444,192
14	3,41,523	2,18,718	...	1,80,220	5,54,206	4,03,88,541	2,692,570	4,370,358	7,062,928
	...	...	...	...	...	*4,78,23,864*	*3,188,258*	*1,366,632*	*4,554,890*
	...	...		...	...	*1,41,61,844*	*944,123*	...	*944,123*
15	3,41,523	2,18,718	...	1,80,220	5,54,206	*—2,15,97,167*	*—1,439,811*	3,003,726	1,563,915
16	7,45,102	1,71,744	65	20,891	2,39,171	57,05,506	380,367	56	380,423
17	10,86,625	3,90,462	65	2,01,111	7,93,377	*—1,58,91,661*	*—1,059,444*	3,003,782	1,944,338
18	1,85,067	2,13,736	26,315	1,05,596	1,02,758	1,77,83,206	1,185,547	95,077	1,280,624
19	...	...	...	...	...	91,29,836	608,656	295,531	904,187
20	...	...	...	...	41,80,124	73,71,901	491,460	12,569	504,029
21	17,91,743	13,34,863	96,854	16,26,350	20,93,868	1,65,54,642	1,103,643	259,112	1,362,755
22	69,59,828	45,55,697	2,07,377	61,49,070	55,49,610	4,39,19,871	2,927,991	1,317	2,929,308
23	83,69,773	40,92,982	3,61,765	47,81,272	65,94,334	4,43,41,080	2,956,072	994	2,957,066
24	...	...	...	13,265	47,115	42,58,472	283,898	314,351	598,249
25	25,25,989	14,64,671	27,684	28,70,428	34,32,311	1,69,43,997	1,129,600	2,734	1,132,334
26	2,38,909	2,14,466	12,934	3,49,374	3,39,497	16,84,155	112,277	499	112,776
27	17,35,791	15,34,635	41,997	29,30,849	22,26,361	1,28,87,984	859,199	4,886	864,085
28	1,42,686	19,14,307	10,80,871	92,291	9,08,244	1,02,00,690	680,046	7,028	687,074
29	4,92,422	4,31,333	8,984	8,84,590	4,26,775	70,79,786	471,986	31,166	503,152
30	2,22,57,141	1,55,42,954	18,38,466	1,96,97,489	2,16,18,115	15,78,70,677	10,524,712	622,087	11,146,799
31	8,70,596	2,36,654	15,447	7,485	5,53,714	38,04,743	253,649	10,722	264,371
32	...	163	...	9	444	11,492	766	251,807	252,573
33	23,50,274	13,04,316	33,308	18,48,435	21,64,116	1,16,83,183	778,879	1,976,705	2,755,584
34	8,82,117	5 37,105	22,376	10,82,505	16,62,535	67,03,453	446,897	97,139	544,036
35	2,84,635	2,38,431	5,946	5,37,588	18,85,888	45,39,511	302,634	20,184	322,818
36	43,87,622	23,16,669	77,077	40,46,022	62,66,697	2,67,42,382	1,782,825	2,356,557	4,139,382
37	441	27,245	...	49,337	77,65,595	79,35,950	529,063	118	529,181
38	66,619	7,365	7,081	1,05,918	2,57,568	9,87,516	65,835	4,858	70,693
39	...	...	...	...	...	42,69,574	284,638	...	284,638
40	67,060	34,610	7,081	1,55,255	80,23,163	1,31,93,040	879,536	4,976	(b)884,512
41	3,79,56,762	2,41,33,006	22,68,628	4,23,78,055	6,47,98,594	32,73,01,046	21,820,070	6,427,993	28,248,063

(b) The following further sum, which is included under State Railways Revenue Account, is chargeable to the Grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the Agency of Companies:—

Bengal-Nagpur Railway . . £115,488

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	Number of Item.
			R	R	R	R	R	
Brought forward from page 8 .			3,68,95,424	98,34,468	2,92,74,410	59,14,129	7,38,47,570	1
Railway Revenue Account:								
State Railways:								
Working Expenses . .	54A	136	3,93,56,508	76,98,844	73,85,882	17,88,629	1,71,12,480	2
Interest on Debt . .	29	63	4,55,51,679	...	...	...	...	3
Annuities in purchase of Railways . . .	54A	136	...	...	...	...	...	4
Interest chargeable against Companies on advances .	55	140	...	18,50,162	...	...	991	5
Interest on Capital deposited by Companies . .	56	140	...	158	2,34,510	...	42,414	6
Guaranteed Companies:								
Surplus Profits, Land and Supervision . . .	57	141	13,26,413	...	77,041	71,028	1,91,200	7
Interest	54A	136	1,04,551	...	...	...	...	8
Subsidized Companies: Land, etc.	59A	142	...	...	...	2,049	1,71,684	9
Miscellaneous Railway Expenditure	60	143	3,46,364	*—32,279*	1,50,429	...	3,07,538	10
TOTAL .			8,66,85,515	95,16,885	78,56,862	18,61,706	1,78,26,307	11
Irrigation:								
Major Works:								
Working Expenses . .	62	147	...	...	...	...	11,32,636	12
Interest on Debt . .	29	63	84,96,520	...	...	...	24,54,094	13
Minor Works and Navigation .	65	161	1,43,153	...	18,81,477	...	13,22,133	14
TOTAL .			86,39,673	...	18,81.477	...	49,08,863	15
Other Public Works:								
Military Works . . .	67	173	1,24,47.600	26,987	6,43,984	1,43,070	99,791	16
Civil Works . . .	67	173	15,82,106	22,99,462	93,43,713	24,54,257	1,18,57,033	17
Construction of Railways charged to Provincial or Local Revenues . . .	68	196	...	...	...	*—5,028*	...	18
TOTAL .			1,40,29,706	23,26,449	99,87,697	25,92,299	1,19,56,824	19
Army Services:								
Army:								
Effective . . .	69	198	9,81,40,061	...	...	...	...	20
Non-Effective . . .	69	198	49,66,198	...	...	...	...	21
TOTAL .			10,31,06,259	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . .			24,93,56,577	2,16,77,802	4,90,00,446	1,03,68,134	10,85,39,564	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year	74	219	20,212	25,92,921	8,81,601	1,67,283	1,73,377	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances .	74	219	...	...	...	...	...	25
Total Expenditure charged against Revenue . . .			24,93,76,789	2,42,70,723	4,98,82,047	1,05,35,417	10,87,12,941	26
Railway and Irrigation Capital not charged to Revenue:								
Capital Outlay on Railways and Irrigation Works:								
State Railways . .	75	222	1,57,49,239	*—1,02,325*	...	70,84,258	61,42,068	27
Irrigation Works . .	75	222	...	...	12,57,866	...	*—30,154*	28
TOTAL .			1,57,49,239	*—1,02,325*	12,57,866	70,84,258	61,11,914	29

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1902—*continued.*

Number of Item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	3,79,56,762	2,41,33,006	22,68,628	4,23,78,055	6,47,98,594	32,73,01,046	21,820,070	6,427,993	28,248,063
2	1,16,93,420	2,22,52,333	...	97,84,216	2,53,12,705	14,23,85,017	9,492,334	...	9,492,334
3	...	...	...	...	...	4,55,51,679	3,036,779	1,147,748	4,184,527 (a)
4	...	...	...	...	...	...	...	2,997,759	2,997,759
5	3,71,643	...	...	49,389	...	22,72,185	151,479	218,884	370,363
6	2,10,691	...	...	40,549	5	5,28,327	35,222	1,042,438	1,077,660
7	1,26,924	...	...	1,64,102	2.58,831	22,15,539	147,703	...	147,703
8	...	...	...	...	...	1,04,551	6,970	1,009,544	1,016,514
9	348	23,121	...	162	4,247	2,01,611	13,441	...	13,441
10	90,464	1,09,947	...	1,73,204	31,103	11,85,770	79,051	...	79,051
11	1,24,93,490	2,23,85,401	...	1,02,11,622	2,56,06,891	19,44,44,679	12,962,979	6,416,373	19,379,352
12	30,61,414	41,51,785	35,668	14,83,514	6,63,788	1,05,28,805	701,920	...	701,920
13	32,11,230	...	...	...	...	1,41,61,844	944,123	...	944,123
14	3,61,198	12,21,398	47,778	35,58,168	22,22,930	1,07.58,235	717,216	1,442	718,658
15	66,33,842	53,73,183	83,446	50,41,682	28,86,718	3,54,48,884	2,363,259	1,442	2,364,701
16	29,235	3,30,027	...	83,354	1,48,513	1,39,52,561	930,171	34,612	964,783
17	68,73,193	49,91,897	7,87,227	73,98,068	58,53,170	5,34,40,126	3,562,675	105,176	3,667,851
18	...	...	...	*—9,95,605*	...	*—10,00,633*	*—66,709*	...	*—66,709*
19	69,02.428	53,21,924	7,87,227	64,85,817	60,01,683	6,63,92,054	4,426,137	139,788	4,565,925
20	...	...	...	2,75,89,330	3,56,56,554	16,13,85,945	10,759,063	2,032,260	12,791,323
21	...	...	...	27,80,472	15,80,474	93,27,144	621,809	2,350,799	2,972,608
22	...	...	...	3,03,69,802	3,72,37,028	17,07,13,089	11,380,872	4,383,059	15,763,931
23	6,39.86,522	5,72,13,514	31,39,301	9,44,86,978	13,65,30,914	79,42,99,752	52,953,317	17,368,655	70,321,972
24	...	18,58,087	22,721	47,89,108	61,77,603	1,66,82,913	1,112,194	...	1,112,194
25	*5,98,258*	...	...	...	...	*5,98,258*	*39,884*	...	*39,884*
26	6,33,88,264	5,90,71,601	31,62,022	9,92,76,086	14,27,08,517	81,03,84,407	54,025,627	17,368,655	71,394,282
27	12,26,534	17,15,392	...	77,38,550	5,02,270	4,00,55,995	2,670,400	853,201	3,523,601
28	2,70,091	37,62,963	...	7,08,736	21,34,008	81,03,510	540,234	7,317	547,551
29	14,96,625	54,78,355	.	84,47,295	26,36,278	4,81,59.505	3,210,634	860,518	4,071,152

(*a*) According to actuarial calculation, the Annuities payable in respect of the Year 1901-1902 include the following sums in redemption of Capital:—

	£
East Indian Railway Annuity	160,446
Eastern Bengal Railway Annuity	16 085
Scinde, Punjab and Delhi Railway Annuity . . .	64,122
Great Indian Peninsula Railway Annuity . . .	349,423
	590,076

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of collection, *viz.*—			
Land Revenue	...	670	670
Opium	1,935	...	1,935
Salt	851	...	851
Stamps	29,567	...	29,567
Excise	30	...	30
Provincial Rates	...	...	...
Customs	160	...	160
Assessed Taxes	...	...	...
Forest	2,944	1,257	4,201
Registration	...	...	...
TOTAL	35,487	1,927	37,414
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,003,726	3,003,726
Interest on other Obligations	...	56	56
TOTAL	...	3,003,782	3,003,782
Post Office	42,937	52,140	95,077
Telegraph	162,611	132,920	295,531
Mint	12,535	34	12,569
Salaries and Expenses of Civil Departments:			
General Administration	27,862	231,250	259,112
Law and Justice	813	504	1,317
Police	...	994	994
Marine (including River Navigation)	140,849	173,502	314,351
Education	...	2,734	2,734
Ecclesiastical	...	499	499
Medical	...	4,886	4,886
Political	142	6,886	7,028
Scientific and other Minor Departments	9,073	22,093	31,166
TOTAL	178,739	443,348	622,087
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,722	10,722
Civil Furlough and Absentee Allowances	...	251,807	251,807
Superannuation Allowances and Pensions	...	1,976,705	1,976,705
Stationery and Printing	90,284	6,855	97,139
Miscellaneous	...	20,184	20,184
TOTAL	90,284	2,266,273	2,356,557
Famine Relief and Insurance:			
Famine Relief	...	118	118
Construction of Protective Irrigation Works	3,305	553	4,858
TOTAL	3,305	1,671	4,976
Carried forward	525,898	5,902,095	6,427,993

in ENGLAND, for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	525,898	5,902,095	6,427,993
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,147,748	1,147,748
Annuities in purchase of Railways	...	2,997,759	2,997,759
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies	...	1,042,438	1,042,438
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	1,009,544	1,009,544
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	6,416,373	6,416,373
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,442	...	1,442
TOTAL	1,442	...	1,442
Other Public Works:			
Military Works	34,612	...	34,612
Civil Works	9,570	95,606	105,176
TOTAL	44,182	95,606	139,788
Army Services:			
Army:			
Effective	1,428,445	603,815	2,032,260
Non-Effective	...	2,350,799	2,350,799
TOTAL	1,428,445	2,954,614	4,383,059
Total Expenditure charged against Revenue	1,999,967	15,368,688	17,368,655
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	843,813	9,388	853,201
Irrigation Works	7,317	...	7,317
TOTAL £	851,130	9,388	860,518

No. 5.—ACCOUNT of the REVENUE in *India* in the thr

[Rupees converted into

HEADS OF REVENUE. For distribution by provinces, see Accounts 7, 9, and 11 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue:				
Land Revenue	9,091,940	8,993,242	202,836	18,288,018
Opium	4,852,022	...	...	4,852,022
Salt	5,876,013	63,297	...	5,939,310
Stamps	887,032	2,559,374	...	3,446,406
Excise	2,733,833	1,342,441	407	4,076,681
Provincial Rates	3,191	472,214	2,267,749	2,743,154
Customs	3,795,400	37,619	...	3,833,019
Assessed Taxes	763,439	605,871	...	1,369,310
Forest	594,652	562,703	...	1,157,355
Registration	157,404	155,541	...	312,945
Tributes from Native States	583,545	...	...	583,545
TOTAL	29,338,471	14,792,302	2,470,992	46,601,765
Interest	582,198	116,056	10,275	708,529
Post Office	1,377,313	1,032	5,364	1,383,709
Telegraph	899,624	...	...	899,624
Mint	555,328	...	...	555,328
Receipts by Civil Departments:				
Law and Justice	30,323	450,761	1,649	482,733
Police	4,518	158,026	131,032	293,576
Marine	31,475	113,964	...	145,439
Education	1,556	101,019	70,760	173,335
Medical	351	42,585	25,934	68,870
Scientific and other Minor Departments	10,430	69,271	15,737	95,438
TOTAL	78,653	935,626	245,112	1,259,391
Miscellaneous:				
Receipts in aid of Superannuation, etc.	78,335	34,437	14	112,786
Stationery and Printing	24,836	37,847	230	62,913
Exchange	25,494	...	...	25,494
Miscellaneous	85,941	141,120	106,027	333,088
TOTAL	214,606	213,404	106,271	534,281
Carried forward	33,046,193	16,058,420	2,838,014	51,942,627

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1902.
at R15=£1.]

HEADS OF REVENUE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	33,046,193	16,058,420	2,838,014	51,942,627
Railways:				
State Railways (Gross Receipts)	19,248,434	5,743	19,819	19,273,996
Guaranteed Companies (Net Traffic Receipts)	914,989	...	...	914,989
Subsidized Companies (Repayment of Advances of Interest.)	32,392	...	...	32,392
TOTAL	20,195,815	5,743	19,819	20,221,377
Irrigation:				
Major Works:				
Direct Receipts	1,117,488	442,090	...	1,559,578
Portion of Land Revenue due to Irrigation	813,397	...	...	813,397
Minor Works and Navigation	72,675	85,613	6,310	164,598
TOTAL	2,003,560	527,703	6,310	2,537,573
Other Public Works:				
Military Works	47,643	...	...	47,643
Civil Works	12,262	153,991	237,020	403,273
TOTAL	59,905	153,991	237,020	450,916
Receipts by Military Department:				
Army:				
Effective	629,842	...	...	629,842
Non-Effective	70,982	...	...	70,982
TOTAL	700,824	...	...	700,824
GRAND TOTAL REVENUE £	56,006,297	16,745,857	3,101,163	75,853,317

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the three

[Rupees converted into £

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 8, 10, and 12 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Direct Demands on the Revenues:				
Refunds and Drawbacks	167,072	52,300	5,057	224,429
Assignments and Compensations	345,420	683,246	...	1,028,666
Charges in respect of collection, *viz.*—				
Land Revenue	84,818	2,044,357	731,890	2,861,065
Opium (including cost of Production)	1,606,755	...	...	1,606,755
Salt (including cost of Production)	316,242	26,537	...	342,779
Stamps	*—18,639*	94,889	...	76,250
Excise	109,789	56,336	...	166,125
Provincial Rates	...	7,090	35,365	42,455
Customs	57,670	103,645	...	161,315
Assessed Taxes	11,984	11,839	...	23,823
Forest	368,573	332,807	...	701,380
Registration	86,174	85,562	...	171,736
TOTAL	3,135,858	3,498,608	772,312	7,406,778
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	*—1,547,883*	108,072	...	*—1,439,811*
Interest on other Obligations	376,827	1	3,539	380,367
TOTAL	*—1,171,056*	108,073	3,539	*—1,059,444*
Post Office	1,096,086	37,682	51,779	1,185,547
Telegraph	608,656	...	...	608,656
Mint	491 460	...	...	491,460
Salaries and Expenses of Civil Departments:				
General Administration	454,349	576,340	72,954	1,103,643
Law and Justice	134,917	2,793,023	51	2,927,991
Police	70,953	2,617,612	267,507	2,956,072
Marine (including River Navigation)	150,158	129,235	4,505	283,898
Education	12,098	651,288	466,214	1,129,600
Ecclesiastical	112,277	...	...	112,277
Medical	26,216	577,795	255,188	859,199
Political	629,660	50,359	27	680,046
Scientific and other Minor Departments	310,898	129,694	31,394	471,986
TOTAL	1,901,526	7,525,346	1,097,840	10,524,712
Miscellaneous Civil Charges:				
Territorial and Political Pensions	253,649	...	...	253,649
Civil Furlough and Absentee Allowances	766	...	...	766
Superannuation Allowances and Pensions	56,033	714,668	8,178	778,879
Stationery and Printing	57,206	378,114	11,577	446,897
Miscellaneous	41,643	212,175	48,816	302,634
TOTAL	409,297	1,304,957	68,571	1,782,825
Carried forward	6,471,827	12,474,666	1,994,041	20,940,534

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1902.
at R15=£1.]

HEADS OF EXPENDITURE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward .	6,471,827	12,474,666	1,994,041	20,940,534
Famine Relief and Insurance:				
Famine Relief	523,046	5,365	652	529,063
Construction of Protective Irrigation Works .	65,835	...	...	65,835
Reduction or Avoidance of Debt . . .	284,638	...	...	284,638
TOTAL .	873,519	5,365	652	879,536
Railway Revenue Account:				
State Railways:				
Working Expenses	9,475,303	6,157	10,874	9,492,334
Interest on Debt	3,036,779	...	...	3,036,779
Interest Chargeable against Companies on Advances	148,186	...	3,293	151,479
Interest on Capital deposited by Companies .	32,519	...	2,703	35,222
Guaranteed Companies:				
Surplus Profits, Land and Supervision . .	147,703	...	...	147,703
Interest	6,970	...	...	6,970
Subsidized Companies: Land, etc.	13,304	137	...	13,441
Miscellaneous Railway Expenditure . . .	71,533	7,518	...	79,051
TOTAL .	12,932,297	13,812	16,870	12,962,979
Irrigation:				
Major Works:				
Working Expenses	429,107	272,813	...	701,920
Interest on Debt	566,435	377,688	...	944,123
Minor Works and Navigation	234,173	479,953	3,090	717,216
TOTAL .	1,229,715	1,130,454	3,090	2,363,259
Other Public Works:				
Military Works	930,171	...	...	930,171
Civil Works	442,521	2,012,935	1,107,219	3,562,675
Construction of Railways charged to Provincial or Local Revenues	*—82,315*	*—335*	15,941	*—66,709*
TOTAL .	1,290,377	2,012,600	1,123,160	4,426,137
Army Services:				
Army:				
Effective	10,759,063	...	...	10,759,063
Non-Effective	621,809	...	...	621,809
TOTAL .	11,380,872	...	...	11,380,872
TOTAL .	34,178,607	15,636,897	3,137,813	52,953,317
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	...	1,010,009	157,940	1,167,949
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . .	...	*64,253*	*31,386*	*95,639*
GRAND TOTAL EXPENDITURE . £	34,178,607	16,582,653	3,264,367	54,025,627

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:												
Land Revenue	13,79,798	5,20,122	78,91,018	12,69,378	3,20,62,944	4,61,37,321	1,18,75,734	8,68,188	2,80,20,518	63,54,079	13,63,79,100	9,091,940
Opium	106	2,00,456	3,14,412	4,09,849	6,30,83,490	5,27,979	65,528	2,720	...	81,75,788	7,27,80,334	4,852,022
Salt	1,90,47,984	...	7,64,440	...	2,00,37,624	...	...	...	1,90,50,490	2,32,39,650	8,81,40,188	5,876,013
Stamps	3,64,506	3,89,456	5,65,690	2,37,014	47,51,390	20,95,236	10,17,462	1,44,094	21,72,283	15,68,341	1,33,05,472	887,032
Excise	9,70,010	14,63,404	27,12,247	21,24,773	75,12,849	55,57,521	19,56,272	72,743	1,07,33,914	79,03,758	4,10,07,491	2,733,833
Provincial Rates	463	...	...	...	...	...	...	47,408	...	...	47,871	3,191
Customs	9,651	1,07,730	96,46,400	...	1,83,04,022	59,633	4,379	...	45,94,101	2,42,05,090	5,69,31,006	3,795,400
Assessed Taxes	14,99,947	2,17,519	6,45,460	1,58,696	29,20,884	13,31,684	8,96,893	43,485	16,09,848	21,27,168	1,14,51,584	763,439
Forest	4,66,224	5,57,861	29,36,969	2,56,481	6,46,118	8,57,754	7,23,779	13,012	12,71,715	11,89,864	89,19,777	594,652
Registration	17,167	48,253	54,455	27,595	8,34,832	2,40,709	1,05,280	10,786	7,25,240	2,96,748	23,61,065	157,404
Tributes from Native States	19,27,325	3,12,407	3,60,185	50,375	...	...	2,88,475	...	45,07,902	13,06,505	87,53,174	583,545
TOTAL	2,56,83,181	38,17,208	2,58,91,276	45,34,161	15,61,54,159	5,68,07,837	1,69,33,802	12,02,436	7,26,86,011	7,63,66,991	44,00,77,062	29,338,471
Interest	53,91,660	15,205	...	403	14,81,166	...	47,697	5,400	2,98,746	14,92,683	87,32,960	582,198
Post Office	2,06,51,009	...	...	...	...	...	...	8,690	...	...	2,06,59,699	1,377,313
Telegraph	1,34,94,365	...	...	...	...	...	...	...	...	...	1,34,94,365	899,624
Mint	31,84,395	...	...	...	...	...	...	...	...	51,45,530	83,29,925	555,328
Receipts by Civil Departments:												
Law and Justice	4,15,629	...	...	...	...	...	...	39,217	...	...	4,54,846	30,323
Police	34,366	...	...	...	...	...	...	33,402	...	...	67,768	4,518
Marine	4,72,125	...	...	...	...	...	...	...	...	...	4,72,125	31,475
Education	23,332	...	...	...	...	...	...	...	...	...	23,332	1,556
Medical	1,641	...	...	...	...	...	...	3,631	...	...	5,272	351
Scientific and other Minor Departments	1,56,448	...	...	...	...	...	...	...	...	...	1,56,448	10,430
TOTAL	11,03,541	...	...	...	...	...	...	76,250	...	...	11,79,791	78,653

Miscellaneous:												
Receipts in aid of Superannuation, etc.	5,28,434	29,035	46,944	12,303	1,52,191	1,24,154	72,995	4,091	1,00,267	1,04,602	11,75,016	78,335
Stationery and Printing . . .	1,19,545	248	148	1,960	1,08,143	55,562	48,634	273	1,927	36,092	3,72,532	24,836
Exchange	3,82,415	...	...	...	...	...	...	...	...	...	3,82,415	25,494
Miscellaneous	3,63,023	5,63,997	45,137	6,736	52,864	12,150	55,904	99,947	27,472	61,894	12,89,124	85,941
TOTAL .	13,93,417	5,93,280	92,229	20,999	3,13,198	1,91,866	1,77,533	1,04,311	1,29,666	2,02,588	32,19,087	214,606
Railways:												
State Railways (Gross Receipts) .	9,95,13,151	1,42,35,323	1,22,32,691	20,92,758	2,85,49,192	2,35,08,201	4,26,53,446	...	1,71,65,060	4,87,76,693	28,87,26,515	19,248,434
Guaranteed Companies (Net Traffic Receipts)	1,37,24,833	...	...	...	...	...	...	...	...	...	1,37,24,833	914,989
Subsidized Companies (Repayment of Advances of Interest.) . .	...	...	...	...	...	...	...	...	4,85,876	...	4,85,876	32,392
TOTAL .	11,32,37,984	1,42,35,323	1,22,32,691	20,92,758	2,85,49,192	2,35,08,201	4,26,53,446	...	1,76,50,936	4,87,76,693	30,29,37,224	20,195,815
Irrigation:												
Major Works:												
Direct Receipts . . .	...	...	...	...	...	19,70,434	1,34,91,434	1,45,190	3,94,996	7,60,267	1,67,62,321	1,117,488
Portion of Land Revenue due to Irrigation . . .	...	...	...	...	...	12,87,969	14,96,061	22,886	78,07,061	15,86,980	1,22,00,957	813,397
Minor Works and Navigation . .	59,338	...	...	...	...	...	7,73,211	51,071	...	2,06,506	10,90,126	72,675
TOTAL .	59,338	...	...	...	...	32,58,403	1,57,60,706	2,19,147	82,02,057	25,53,753	3,00,53,404	2,003,560
Other Public Works:												
Military Works	6,20,821	...	67,572	6,391	1,383	1,380	3,458	...	4,634	9,013	7,14,652	47,643
Civil Works	74,467	...	...	...	609	...	55,855	52,998	...	...	1,83,929	12,262
TOTAL .	6,95,288	...	67,572	6,391	1,992	1,380	59,313	52,998	4,634	9,013	8,98,581	59,905
Receipts by Military Department:												
Army:												
Effective	60,65,600	...	...	...	...	...	...	...	11,96,656	21,85,380	94,47,636	629,842
Non-Effective	6,29,200	...	...	...	...	...	...	...	2,14,461	2,21,064	10,64,725	70,982
TOTAL .	66,94,800	...	...	...	...	...	...	...	14,11,117	24,06,444	1,05,12,361	700,824
TOTAL IMPERIAL REVENUE .	19,15,88,978	1,86,61,016	3,82,83,768	66,54,712	18,64,99,707	8,37,67,687	7,56,32,497	16,69,232	10,03,83,167	13,69,53,695	84,00,94,459	56,006,297

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.
Direct Demands on the Revenues:	R	R	R	R	R	R	R		R	R	R	£
Refunds and Drawbacks	43,754	17,539	2,34,545	5,895	6,43,302	56,794	45,894	7,360	2,69,377	11,81,621	25,06,081	167,072
Assignments and Compensations	31,61,802	1,89,165	1,612	41,230	1,29,978	86,582	1,31,325	12,471	11,41,311	2,85,824	51,81,300	345,420
Charges in respect of Collection, *viz.*—												
Land Revenue	4,90,843	...	...	...	5,59,336	...	...	2,22,088	...	...	12,72,267	84,818
Opium (including cost of Production)	12,116	...	...	...	2,40,63,382	...	...	...	...	25,826	2,41,01,324	1,606,755
Salt (including cost of Production)	11,02,042	...	3,950	...	2,84,893	...	...	...	16,40,441	17,12,303	47,43,629	316,242
Stamps	*—7,67,938*	16,355	16,418	9,729	1,80,464	62,815	41,752	13,901	85,321	61,593	*—2,79,590*	*—18,639*
Excise	25,194	34,873	1,14,818	8,661	3,43,164	56,866	47,461	2,515	7,48,423	2,64,868	16,46,843	109,789
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	8,65,052	8,65,052	57,670
Assessed Taxes	1,807	...	18,724	619	1,00,859	737	5,602	375	15,478	35,564	1,79,765	11,984
Forest	5,16,966	4,87,609	13,23,228	1,64,556	3,28,565	5,04,369	4,69,168	19,510	8,54,777	8,59,840	55,28,588	368,573
Registration	6,307	23,487	21,941	16,456	4,70,636	1,18,629	48,722	2,871	4,37,762	1,45,800	12,92,611	86,174
TOTAL	45,92,893	7,69,028	17,35,236	2,47,146	2,71,04,579	8,86,792	7,89,924	2,81,091	51,92,890	54,38,291	4,70,37,870	3,135,858
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	*—2,32,18,326*	...	...	...	...	...	...	...	76	...	*—2,32,18,250*	*—1,547,883*
Interest on other Obligations	44,13,276	1,824	1,179	450	71,924	7,45,102	1,68,413	65	17,745	2,32,435	56,52,413	376,827
TOTAL	*—1,88,05,050*	1,824	1,179	450	71,924	7,45,102	1,68,413	65	17,821	2,32,435	*—1,75,65,837*	*—1,171,056*
Post Office	1,64,37,263	...	...	...	...	...	...	4,037	...	...	1,64,41,300	1,096,086
Telegraph	91,29,836	...	...	...	...	...	...	...	...	...	91,29,836	608,656
Mint	31,91,777	...	...	...	...	...	...	...	...	41,80,124	73,71,901	491,460
Salaries and Expenses of Civil Departments:												
General Administration	49,25,323	75,131	2,67,223	55,107	2,77,501	2,42,720	1,89,896	84,146	2,83,162	4,15,030	68,15,239	454,349
Law and Justice	18,16,382	...	...	...	...	...	...	2,07,377	...	...	20,23,759	134,917
Police	7,03,072	...	...	...	...	...	...	3,61,228	...	...	10,64,300	70,953
Marine (including River Navigation)	22,52,375	...	...	...	...	...	...	...	...	...	22,52,375	150,158
Education	1,71,544	...	...	...	...	...	...	9,921	...	...	1,81,465	12,098
Ecclesiastical	1,54,458	42,295	99,582	21,630	2,11,010	2,38,909	2,14,466	12,934	3,49,374	3,39,497	16,84,155	112,277
Medical	3,62,409	...	...	...	...	...	...	30,823	...	...	3,93,232	26,216
Political	53,87,210	...	3,95,511	...	25,576	1,38,462	19,14,307	10,80,871	15,242	4,87,719	94,44,898	629,660
Scientific and other Minor Departments	34,08,970	96,482	1,07,898	45,876	3,09,870	1,95,546	1,48,302	4,467	1,95,435	1,50,622	46,63,468	310,898
TOTAL	1,91,81,743	2,13,908	8,70,214	1,22,613	8,23,957	8,15,637	24,66,971	17,91,767	8,43,213	13,92,868	2,85,22,891	1,901,526

Miscellaneous Civil Charges:												
Territorial and Political Pensions	1,39,676	2,32,054	1,18,585	8,141	10,52,391	8,70,596	2,36,654	15,447	5,77,485	5,53,714	38,04,743	253,649
Civil Furlough and Absentee Allowances	10,615	...	...	...	261	...	163	...	9	444	11,492	766
Superannuation Allowances and Pensions	6,07,066	1,733	3,539	626	49,544	34,784	13,307	33,264	37,884	58,742	8,40,489	56,033
Stationery and Printing	−23,97,162	...	...	...	25,90,647	...	...	21,503	80,670	5,62,422	8,58,080	57,206
Miscellaneous	2,44,257	11,920	50,154	11,791	52,033	63,572	32,833	3,532	48,290	1,06,265	6,24,647	41,643
TOTAL	−13,95,548	2,45,707	1,72,278	20,558	37,44,876	9,68,952	2,82,957	73,746	7,44,338	12,81,587	61,39,451	409,297
Famine Relief and Insurance:												
Famine Relief	24,595	57,900	...	...	...	...	...	...	...	77,63,194	78,45,689	523,046
Construction of Protective Irrigation Works	1,14,664	1,73,715	...	...	2,54,586	66,619	7,365	7,081	1,05,918	2,57,568	9,87,516	65,835
Reduction or Avoidance of Debt	42,69,574	...	...	...	...	...	...	...	...	...	42,69,574	284,638
TOTAL	44,08,833	2,31,615	...	...	2,54,586	66,619	7,365	7,081	1,05,918	80,20,762	1,31,02,779	873,519
Railway Revenue Account:												
State Railways:												
Working Expenses	3,93,56,508	76,98,844	73,85,882	16,96,274	1,71,12,480	1,16,93,420	2,22,52,333	...	96,21,110	2,53,12,705	14,21,29,556	9,475,303
Interest on Debt	4,55,51,679	...	...	...	...	...	...	...	...	...	4,55,51,679	3,036,779
Interest chargeable against Companies on Advances	...	18,50,162	...	...	991	3,71,643	...	...	...	...	22,22,796	148,186
Interest on Capital deposited by Companies	...	158	2,34,510	...	42,414	2,10,691	...	...	...	5	4,87,778	32,519
Guaranteed Companies:												
Surplus Profits, Land and Supervision	13,26,413	...	77,041	71,028	1,91,200	1,26,924	...	...	1,64,102	2,58,831	22,15,539	147,703
Interest	1,04,551	...	...	...	...	...	...	...	...	...	1,04,551	6,970
Subsidized Companies: Land, &c.	...	...	...	...	1,71,684	348	23,121	...	162	4,247	1,99,562	13,304
Miscellaneous Railway Expenditure	3,46,364	−32,279	46,791	...	3,07,538	90,329	1,09,947	...	1,73,204	31,103	10,72,997	71,533
TOTAL	8,66,85,515	95,16,885	77,44,224	17,67,302	1,78,26,307	1,24,93,355	2,23,85,401	...	99,58,578	2,56,06,891	19,39,84,458	12,932,297
Irrigation:												
Major Works:												
Working Expenses	...	...	...	...	...	1,01,852	41,51,785	35,668	14,83,514	6,63,788	64,36,607	429,107
Interest on Debt	84,96,520	...	...	...	...	...	...	...	...	...	84,96,520	566,435
Minor Works and Navigation	1,43,153	...	...	...	...	...	11,16,497	46,130	...	22,06,808	35,12,588	234,173
TOTAL	86,39,673	...	...	...	...	1,01,852	52,68,282	81,798	14,83,514	28,70,596	1,84,45,715	1,229,715
Other Public Works:												
Military Works	1,24,47,600	26,987	6,43,984	1,43,070	99,791	29,235	3,30,027	...	83,354	1,48,513	1,39,52,561	930,171
Civil Works	15,23,792	31,789	...	45,924	25,56,308	3,00,593	8,56,081	7,62,122	80,360	4,80,844	66,37,813	442,521
Construction of Railways charged to Provincial or Local Revenue	...	...	...	...	...	...	...	...	−12,34,720	...	−12,34,720	−82,315
TOTAL	1,39,71,392	58,776	6,43,984	1,88,994	26,56,099	3,29,828	11,86,108	7,62,122	−10,71,006	6,29,357	1,93,55,654	1,290,377
Army Services:												
Army:												
Effective	9,81,40,061	...	...	...	...	...	...		2,75,89,330	3,56,56,554	16,13,85,945	10,759,063
Non-Effective	49,66,198	...	...	...	...	...	...		27,80,472	15,80,474	93,27,144	621,809
TOTAL	10,31,06,259	...	...	...	...	...	...		3,03,69,802	3,72,37,028	17,07,13,089	11,380,872
TOTAL IMPERIAL EXPENDITURE	24,91,44,586	1,10,37,743	1,11,67,115	23,47,063	5,24,82,328	1,64,08,137	3,25,55,421	30,01,707	4,76,45,068	8,68,89,939	51,26,79,107	34,178,607

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:												
Land Revenue	...	81,65,419	2,52,47,036	48,97,901	87,48,687	1,70,63,121	1,30,41,950	...	2,01,08,905	3,76,25,617	13,48,98,636	8,993,242
Opium	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	7,64,441	...	...	...	...	...	1,03,132	81,883	9,49,456	63,297
Stamps	...	11,68,367	16,97,070	7,11,041	1,42,54,169	62,85,709	30,52,386	...	65,16,847	47,05,022	3,83,90,611	2,559,374
Excise	...	4,87,801	27,12,247	7,08,258	75,12,849	18,52,507	6,52,091	...	35,77,168	26,33,686	2,01,36,607	1,342,441
Provincial Rates	...	3,02,738	...	...	48,18,263	13,03,928	6,58,281	...	...	...	70,83,210	472,214
Customs	...	...	1,05,547	...	2,64,584	...	...	...	94,064	1,00,087	5,64,282	37,619
Assessed Taxes	...	2,07,135	6,05,642	1,49,541	28,25,846	12,66,932	7,46,146	...	14,34,226	18,52,602	90,88,070	605,871
Forest	...	5,57,862	29,36,969	2,56,482	6,46,119	8,57,754	7,23,779	...	12,71,715	11,89,865	84,40,545	562,703
Registration	...	48,253	54,455	27,595	8,34,831	2,40,710	1,05,281	...	7,25,241	2,96,748	23,33,114	155,541
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,09,37,576	3,41,23,407	67,50,818	3,99,05,348	2,88,70,661	1,89,79,914	...	3,38,31,298	4,84,85,510	22,18,84,531	14,792,302
Interest	...	1,00,454	23,085	1,065	3,30,637	4,33,954	2,80,765	...	2,35,698	3,35,190	17,40,848	116,056
Post Office	...	7,806	...	...	...	...	7,639	...	33	...	15,478	1,032
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:												
Law and Justice	...	3,49,819	8,39,535	1,07,735	21,70,939	7,83,704	6,19,778	...	13,26,003	5,63,896	67,61,409	450,761
Police	...	15,879	2,20,202	1,14,402	1,69,387	1,36,631	7,06,027	...	5,76,247	4,31,607	23,70,382	158,026
Marine	...	...	3,90,192	38	12,58,529	...	...	...	...	60,695	17,09,454	113,964
Education	...	46,833	29,808	62,537	7,04,553	1,26,507	31,891	...	2,13,629	2,99,540	15,15,298	101,019
Medical	...	7,699	24,902	7,394	2,07,659	34,641	37,589	...	1,19,974	1,98,924	6,38,782	42,585
Scientific and other Minor Departments.	...	25,803	6,715	...	2,75,966	1,00,074	40,431	...	5,56,600	33,480	10,39,069	69,271
TOTAL	...	4,46,033	15,11,354	2,92,106	47,87,033	11,81,557	14,35,716	...	27,92,453	15,88,142	1,40,34,391	935,626

Miscellaneous:												
Receipts in aid of Superannuation, etc.	...	18,546	57,204	5,133	71,360	26,371	62,147	...	66,158	2,09,633	5,16,552	34,437
Stationery and Printing	...	15,860	36,998	1,891	1,38,822	1,73,345	44,169	...	89,353	67,271	5,67,709	37,847
Miscellaneous	...	1,19,283	93,297	24,740	11,53,457	2,52,058	1,77,503	...	2,21,133	75,329	21,16,800	141,120
TOTAL	...	1,53,689	1,87,499	31,764	13,63,639	4,51,774	2,83,819	...	3,76,644	3,52,233	32,01,061	213,404
Railways:												
State Railways (Gross Receipts)	...	...	...	86,138	...	...	...	...	...	...	86,138	5,743
Guaranteed Companies (Net Traffic Receipts.)	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest.)	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	86,138	...	...	...	...	...	...	86,138	5,743
Irrigation:												
Major Works:												
Direct Receipts	...	...	...		17,76,911	48,54,433	...	...	...	...	66,31,344	442,090
Portion of Land Revenue due to Irrigation.	...	...	...		...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	86,475		6,76,053	1,91,316	1,28,651	...	1,62,714	38,990	12,84,199	85,613
TOTAL	...	...	86,475	...	24,52,964	50,45,749	1,28,651	...	1,62,714	38,990	79,15,543	527,703
Other Public Works:												
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	68,664	2,46,552	1,01,533	4,83,906	2,62,620	3,37,408	...	1,86,481	6,22,695	23,09,859	153,991
TOTAL	...	68,664	2,46,552	1,01,533	4,83,906	2,62,620	3,37,408	...	1,86,481	6,22,695	23,09,859	153,991
Receipts by Military Department:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	1,17,14,221	3,61,78,372	72,63,424	4,93,23,527	3,62,46,315	2,14,53,912	...	3,75,85,321	5,14,22,760	25,11,87,852	16,745,857

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:												
Refunds and Drawbacks	...	23,471	94,644	10,600	1,93,762	81,562	62,496	...	1,32,707	1,85,249	7,84,491	52,300
Assignments and Compensations	...	2,799	...	...	1,60,514	2,42,531	...	...	...	98,42,838	1,02,48,682	683,246
Charges in respect of Collection, *viz.*—												
Land Revenue	...	11,71,780	54,34,856	9,41,848	40,69,611	44,90,070	27,38,813	...	52,87,093	65,31,291	3,06,65,362	2,044,357
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	3,951	...	...	...	...	...	3,94,103	...	3,98,054	26,537
Stamps	...	49,067	49,254	29,186	5,41,390	1,88,445	1,25,254	...	2,55,964	1,84,780	14,23,340	94,889
Excise	...	11,625	1,14,818	2,887	3,43,165	18,956	15,821	...	2,49,475	88,289	8,45,036	56,336
Provincial Rates	...	...	...	...	99,097	7,253	...	...	...	...	1,06,350	7,090
Customs	...	...	3,59,998	...	9,19,586	...	...	...	2,75,087	...	15,54,671	103,645
Assessed Taxes	...	...	18,724	620	1,00,858	736	5,603	...	15,477	35,565	1,77,583	11,839
Forest	...	4,87,608	13,23,229	1,64,556	3,28,566	5,04,370	4,69,167	...	8,54,777	8,59,840	49,92,113	332,807
Registration	...	23,488	21,942	16,457	4,70,635	1,18,629	48,722	...	4,37,762	1,45,799	12,83,434	85,562
TOTAL	...	17,69,838	74,21,416	11,66,154	72,27,184	56,52,552	34,65,876	...	79,02,445	1,78,73,651	5,24,79,116	3,408,608
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	...	1,03,048	12,972	870	2,09,602	3,41,523	2,18,718	...	1,80,144	5,54,206	16,21,083	108,072
Interest on other Obligations	...	...	...	...	...	...	13	...	...	...	13	1
TOTAL	...	1,03,048	12,972	870	2,09,602	3,41,523	2,18,731	...	1,80,144	5,54,206	16,21,096	108,073
Post Office	...	68,431	1,16,154	7,527	2,787	...	1,61,977	...	1,05,596	1,02,758	5,65,230	37,682
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:												
General Administration	...	4,97,820	10,34,790	2,85,953	18,32,104	14,31,461	10,00,508	...	10,28,296	15,34,156	86,45,088	576,340
Law and Justice	...	15,20,569	39,91,314	7,74,487	1,23,94,773	69,59,828	45,55,697	...	61,49,070	55,49,610	4,18,95,348	2,793,023
Police	...	14,68,703	94,86,826	17,21,674	61,94,992	51,38,210	40,67,092	...	47,81,272	64,05,408	3,92,64,177	2,617,612
Marine (including River Navigation)	...	...	7,72,052	94,132	10,11,954	...	...	...	13,265	47,115	19,38,518	129 235
Education	...	3,78,661	8,13,130	2,35,819	29,41,016	9,30,330	7,90,930	...	18,27,091	18,52,341	97,69,318	651,288
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	3,25,931	6,02,017	2,81,677	20,59,325	11,32,449	10,03,724	...	13,02,328	19,59,486	86,66,937	577,795
Political	...	39,942	...	1,95,654	17,998	4,224	...	...	77,049	4,20,525	7,55,392	50,359
Scientific and other Minor Departments	...	67,342	1,04,386	13,980	5,22,377	2,08,273	1,38,922	...	6,89,155	2,00,967	19,45,402	129,694
TOTAL	...	42,98,968	1,68,04,515	36,03,376	2,69,74,539	1,58,04,775	1,15,56,873	...	1,58,67,526	1,79,69,608	11,28,80,180	[illegible]

Miscellaneous Civil Charges:												
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	3,64,041	4,17,997	1,12,616	23,88,677	22,97,512	12,82,361	...	17,59,343	20,97,477	1,07,20,024	714,668
Stationery and Printing	...	1,89,804	6,77,588	1,12,047	12,94,064	8,74,861	5,11,689	...	9,28,264	10,83,392	56,71,709	378,114
Miscellaneous	...	5,48,351	2,09,709	25,619	2,03,868	2,14,229	54,821	...	1,89,474	17,36,554	31,82,625	212,175
TOTAL	...	11,02,196	13,05,294	2,50,282	38,86,609	33,86,602	18,48,871	...	28,77,081	49,17,423	1,95,74,358	1,304,957
Famine Relief and Insurance:												
Famine Relief	...	...	18	...	3,530	441	27,158	...	49,337	...	80,484	5,365
Construction of Protective Irrigation Works	...	...	...	...	...	...	..	...	...	...	...	...
TOTAL	...	...	18	...	3,530	441	27,158	...	49,337	..	80,484	5,365
Railway Revenue Account:												
State Railways:												
Working Expenses	...	...	...	92,355	...	...	...	...	...	...	92,355	6,157
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:												
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	2,049	...	...	...	...	...	...	2,049	137
Miscellaneous Railway Expenditure	...	...	1,12,638	...	...	135	...	...	...	...	1,12,773	7,518
TOTAL	...	...	1,12,638	94,404	...	135	...	...	...	...	2,07,177	13,812
Irrigation:												
Major Works:												
Working Expenses	...	...	...	...	11,32,636	29,59,562	...	...	...	...	40,92,198	272,813
Interest on Debt	...	...	...	...	24,54,094	32,11,230	...	...	...	...	56,65,324	377,688
Minor Works and Navigation	...	...	18,69,200	...	13,21,618	3,61,198	77,106	...	35,54,052	16,122	71,99,296	479,953
TOTAL	...	...	18,69,200	...	49,08,348	65,31,990	77,106	...	35,54,052	16,122	1,69,56,818	1,130,454
Other Public Works:												
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	20,02,984	81,39,250	17,59,977	44,91,531	39,94,071	33,63,521	...	29,78,450	34,64,239	3,01,94,023	2,012,935
Construction of Railways charged to Provincial or Local Revenues	...	...	...	*—5,028*	...	...	...	...	...	...	*—5,028*	*—335*
TOTAL	...	20,02,984	81,39,250	17,54,949	44,91,531	39,94,071	33,63,521	...	29,78,450	34,64,239	3,01,88,995	2,012,600
Army Services:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	..	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	..	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	93,45,465	3,57,81,457	68,77,562	4,77,04,130	3,57,12,089	2,07,20,113	...	3,35,14,631	4,48,98,007	23,45,53,454	15,636,897
Add—Portion of Allotment to Provincial Governments not spent by them in the year	...	22,42,448	7,55,285	1,47,353	6,44,170	...	14,96,350	...	40,41,297	58,23,235	1,51,50,138	1,010,009
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	...	...	*9,63,788*	...	...	...	...	*9,63,788*	*64,253*
TOTAL PROVINCIAL EXPENDITURE	...	1,15,87,913	3,65,36,742	70,24,915	4,83,48,300	3,47,48,301	2,22,16,463	...	3,75,55,928	5,07,21,242	24,87,39,804	16,582,653

No. 11.—ACCOUNT of the LOCAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
Principal Heads of Revenue:	R	R	R	R	R	R	R	R	R	R	R	£
Land Revenue	25,424	...	10,168	...	...	37,056	3,187	6,553	28,03,732	1,56,415	30,42,535	202,836
Opium	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Excise	6,116	...	...	...	...	...	...	...	...	...	6,116	407
Provincial Rates	1,40,434	12,59,288	16,35,757	6,62,595	49,56,632	91,04,726	41,58,998	1,17,009	87,49,382	32,31,415	3,40,16,236	2,267,749
Customs	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,71,974	12,59,288	16,45,925	6,62,595	49,56,632	91,41,782	41,62,185	1,23,562	1,15,53,114	33,87,830	3,70,64,887	2,470,992
Interest	245	21	...	...	42,829	17,287	1,495	...	79,876	12,367	1,54,120	10,275
Post Office	...	...	10	...	12,518	...	48,071	19,860	...	...	80,459	5,364
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:												
Law and Justice	429	...	...	...	...	...	...	...	24,311	...	24,740	1,649
Police	7,526	1,57,430	1,52,240	74,254	9,46,392	3,50,657	50,196	120	...	2,26,672	19,65,487	131,032
Marine	...	...	2	...	...	...	...	...	...	...	2	...
Education	4,650	11,045	851	466	80,019	3,76,576	1,10,574	1,176	2,53,715	2,22,324	10,61,396	70,760
Medical	7,799	1,433	904	...	49,677	2,25,400	31,885	597	57,525	13,783	3,89,003	25,934
Scientific and other Minor Departments	1,526	11,078	...	62,181	22,934	25,172	98,972	1,029	...	13,161	2,36,053	15,737
TOTAL	21,930	1,80,986	1,53,997	1,36,901	10,99,022	9,77,805	2,91,627	2,922	3,35,551	4,75,940	36,76,681	245,112

Miscellaneous:												
Receipts in aid of Superannuation, etc.	...	...	...	...	...	...	...	...	218	...	218	14
Stationery and Printing	...	...	...	...	924	...	2,528	...	...	...	3,452	230
Miscellaneous	16,195	22,704	5,27,398	19,522	2,13,980	16,993	1,62,565	4,838	5,91,771	14,434	15,90,400	106,027
TOTAL	16,195	22,704	5,27,398	19,522	2,14,904	16,993	1,65,093	4,838	5,91,989	14,434	15,94,070	106,271
Railways:												
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	2,97,287	...	2,97,287	19,819
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	2,97,287	...	2,97,287	19,819
Irrigation:												
Major Works:												
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	16,607	...	71,852	6,182	...	...	94,641	6,310
TOTAL	...	...	...	...	16,607	...	71,852	6,182	...	...	94,641	6,310
Other Public Works:												
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	21,859	55,760	2,09,230	1,05,912	5,64,574	5,79,945	3,21,945	2,951	11,87,880	5,05,247	35,55,303	237,020
TOTAL	21,859	55,760	2,09,230	1,05,912	5,64,574	5,79,945	3,21,945	2,951	11,87,880	5,05,247	35,55,303	237,020
Receipts by Military Department:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	2,32,203	15,18,759	25,36,560	9,24,930	69,07,086	1,07,33,812	50,62,268	1,60,315	1,40,45,697	43,95,818	4,65,17,448	3,101,163

No. 12.—ACCOUNT of the LOCAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:												
Refunds and Drawbacks	3,192	1,413	1,102	602	8,021	3,396	2,960	8	42,613	12,554	75,861	5,057
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*—												
Land Revenue	84,652	5,26,433	28,205	...	11,683	34,30,507	13,75,815	38,525	50,34,634	4,47,889	1,09,78,343	731,890
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	..	...	...	...	...	...	...	...
Provincial Rates	...	...	74,073	2,490	4,11,937	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	41,975	5,30,475	35,365
Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	..
TOTAL	87,844	5,27,846	1,03,380	3,092	4,31,641	34,33,903	13,78,775	38,533	50,77,247	5,02,418	1,15,84,679	772,312
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	378	...	1,038	...	38,464	...	3,318	...	3,146	6,736	53,080	3,539
TOTAL	378	...	1,038	...	38,464	...	3,318	...	3,146	6,736	53,080	3,539
Post Office	7,845	...	1,17,709	41,386	3,50,632	1,85,067	51,759	22,278	...	...	7,76,676	51,779
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:												
General Administration	1,790	41,638	14,000	2,870	2,99,714	1,17,562	1,44,459	12,708	3,14,892	1,44,682	10,94,315	72,954
Law and Justice	237	...	...	5 27	...	...	...	...	...	...	764	51
Police	2,136	72,787	33,990	665	4,56,109	32,31,563	25,890	537	...	1,88,926	40,12,603	267,507
Marine (including River Navigation)	...	...	57,693	...	9,886	...	...	...	...	...	67,579	4,505
Education	24,735	2,71,594	2,30,168	2,24,298	13,31,949	15,95,659	6,73,741	17,763	10,43,337	15,79,970	69,93,214	466,214
Ecclesiastical	...	...	...	...	...	..	...	...	...	...	...	...
Medical	21,019	87,020	97,836	1,33,505	4,47,612	6,03,342	5,30,911	11,174	16,28,521	2,66,875	38,27,815	255,188
Political	240	...	160	...	...	...	...	...	...	...	400	27
Scientific and other Minor Departments	3,321	14,319	38,177	58,507	44,177	88,603	1,44,109	4,517	...	75,186	4,70,916	31,394
TOTAL	53,478	4,87,358	4,72,024	4,20,372	25,89,447	56,36,729	15,19,110	46,699	29,86,750	22,55,630	1,04,67,606	1,097,840
Miscellaneous Civil Charges:												
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	570	1,921	1,087	...	33,317	17,978	8,648	44	51,208	7,897	1,22,670	8,178
Stationery and Printing	81	7,280	...	759	41,707	7,256	25,416	873	73,571	16,721	1,73,664	11,577
Miscellaneous	3,481	9,294	1,39,896	22,066	54,584	6,834	1,50,777	2,414	2,99,824	43,069	7,32,239	48,816
TOTAL	4,132	18,495	1,40,983	22,825	1,29,608	32,068	1,84,841	3,331	4,24,603	67,687	10,28,573	68,571

Famine Relief and Insurance:												
Famine Relief	...	−3,794	...	7,478	3,605	...	87	...	...	2,401	9,777	652
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	−3,794	...	7,478	3,605	...	87	...	...	2,401	9,777	652
Railway Revenue Account:												
State Railways:												
Working Expenses	...	...	...	...	...	...	...	...	1,63,106	...	1,63,106	10,874
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	49,389	...	49,389	3,293
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	40,549	...	40,549	2,703
Guaranteed Companies:												...
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	2,53,044	...	2,53,044	16,870
Irrigation:												
Major Works:												
Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	12,277	...	515	...	27,795	1,648	4,116	...	46,351	3,090
TOTAL	...	...	12,277	...	515	...	27,795	1,648	4,116	...	46,351	3,090
Other Public Works:												
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	58,314	2,64,689	12,04,463	6,48,356	48,09,194	25,78,529	7,72,295	25,105	43,39,258	19,08,087	1,66,08,290	1,107,219
Construction of Railways charged to Provincial or Local Revenues	...	..	...	...	...	...	...	...	2,39,115	...	2,39,115	15,941
TOTAL	58,314	2,64,689	12,04,463	6,48,356	48,09,194	25,78,529	7,72,295	25,105	45,78,373	19,08,087	1,68,47,405	1,123,160
Army Services:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,11,991	12,94,594	20,51,874	11,43,509	83,53,106	1,18,66,296	39,37,980	1,37,594	1,33,27,279	47,42,968	4,70,67,191	3,137,813
Add—Portion of Local Revenue not spent in the year	20,212	3,50,473	1,26,316	19,930	...	3,65,530	3,61,737	22,721	7,47,811	3,54,368	23,69,098	157,940
Deduct—Portion of Local Expenditure defrayed from Local Balances	...	...	...	...	*4,70,793*	...	...	...	...	...	*4,70,793*	*31,386*
TOTAL LOCAL EXPENDITURE	2,32,203	16,45,067	21,78,190	11,63,439	78,82,313	1,22,31,826	42,99,717	1,60,315	1,40,75,090	50,97,336	4,89,65,496	3,264,367

No. 13.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of India,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	
Revenue:	2	7	75,853,317	491,208	76,344,525
Excess of Revenue over Expenditure charged to Revenue	1A	3			4,950,243
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through companies towards outlay on State Railways (Net)	76A	226	764,098	...	764,098
Outlay of Railway Companies—Repayments	81	244	798,104	7,921	806,025
NET			...	...	0
Raised and deposited by Railway Companies—On account of Subscribed Capital	81	244	45,031	2,259,699	2,304,730
NET			...	...	2,304,730
Permanent Debt incurred:	83	252			
India 3 p. c. Stock			...	2,009,500	
Rupee Loan 3½ p. c.			666,667	...	
TOTAL			666,667	2,009,500	2,676,167
NET			...	...	2,582,283
Temporary Debt incurred	83A	254	...	4,000,000	4,000,000
NET			...	...	0
Unfunded Debt					
Deposits of Service Funds	86	254	98,254	...	
Savings Bank Deposits	87	256	3,279,963	...	
TOTAL			3,378,217	...	3,378,217
NET			...	...	494,896
Deposits and Advances:					
Balances of Provincial allotments	74	219	1,112,194	...	
Appropriation for Reduction or Avoidance of Debt	App. A.	291	284,638	...	
Excluded Local Funds	88	256	675,391	...	
Railway Funds	89	256	77,932	...	
Deposits of Sinking Funds	90	257	9,139	...	
Gold Reserve Fund	...	...	415,100	3,454,246	
Departmental and Judicial Deposits	92	262	16,339,828	...	
Advances	*Vide* App. A.	291	9,412,999	72,911	
Suspense Accounts		291	25,470	...	
Miscellaneous		291	13,108	...	
TOTAL			28,365,799	3 527,157	31,892,956
NET			...	...	0
Carried forward			109,871,233	12,295,485	122,166,718

in *India* and in *England*, for the Year ended 31st March 1902.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure:	3	11	52,953,317	17,368,655	70,321,972
Add—Provincial Surpluses transferred to "Deposits"	3	11	1,112,194	...	1,112,194
Deduct—Do. Deficits charged against "Deposits"	3	11	39,884	...	39,884
TOTAL			54,025,627	17,368,655	71,394,282
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	75	222	540,234	7,317	547,551
Outlay on State Railways	75	222	2,670,400	853,201	3,523,601
Outlay of Railway Companies—(*a*) Payments for Capital outlay	81	244	1,731,501	1,517,737	3,249,238
NET			...	...	2,443,213
Raised and Deposited by Railway Companies— Payments for discharge of Debentures			...	...	...
NET			...	...	0
Permanent Debt discharged:	83	252			
Sterling Debt.					
India 3½ p. c. Stock (besides £137,587 cancelled) (*b*)			...	...	
India 3 p. c. Stock			...	...	
India 2½ p. c. "			...	...	
India 4 p. c. "			...	202	
Rupee Debt.					
4½ p. c. Loans			2,367	...	
4 p. c. Loans			86,142	...	
3½ p. c. Loans			5,166	...	
Stock Notes			7	...	
TOTAL			93,682	202	93,884
NET			...	...	0
Temporary Debt discharged	83A	254	301,942	5,000,000	5,301,942
NET			...	...	1,301,942
Unfunded Debt:					
Special Loans	84	254	263	...	
Deposits of Service Funds	86	254	77,827	...	
Savings Bank Deposits	87	256	2,805,231	...	
TOTAL			2,883,321	...	2,883,321
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	74	219	39,884	...	
Excluded Local Funds	88	256	649,262	...	
Railway Funds	89	256	56,592	...	
Gold Reserve Fund	...	...	2,246,394	3,454,246	
Departmental and Judicial Deposits	92	262	15,947,167	...	
Advances	*Vide* App. A.	293	8,848,983	79,012	
Suspense Accounts	*Vide* App. A.	293	814,210	...	
Exchange on Remittance Account	*Vide* App. A.	293	1,633	...	
Miscellaneous	*Vide* App. A.	293	19,182	948	
TOTAL			28,623,307	3,534,206	32,157,513
NET			...	...	264,557
Carried forward			90,870,014	28,281,318	119,151,332

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £69,333, £5,170 and £42,639 aggregating £117,142 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £126,237 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £20,445 is on account of Discount Sinking Fund, and the cost of purchase £22,048 is charged in the Accounts, *viz.*, £19,481 under "Interest on Debt," and £2,567 under "State Railways—Interest on Debt."

No. 13.—ACCOUNT of Receipts and Disbursements of the Government of India

	No. of Account.	No. of page.	India.	England.	Total.
			£	£	£
Brought forward			109,871,233	12,295,485	122,166,718
Loans and Advances by Imperial Government	93	272	210,070	...	210,070
NET			...	...	0
Loans and Advances by Provincial Governments	93A	282	624,847	...	624,847
NET			...	...	0
Capital Account of Local Boards	94	283	11,998	...	11,998
NET			...	...	0
Remittances					
Inland Money Orders	*Vide* App. A.	291	19,667,440	...	
Other Local Remittances		291	73,801	...	
Other Departmental Accounts		291	545,289	...	
Net Receipts by Civil Treasuries from—					
Post Office		291	458,879	...	
Telegraph		291	41,100	...	
Public Works		291	3,598,920	...	
Guaranteed Railways		291	947,930	...	
Net Receipts from Civil Treasuries by—					
Marine		291	572,850	...	
Military		291	11,350,022	...	
Remittance Account between England and India	95	285	2,930,243	4,043,031	
TOTAL			40,186,474	4,043,031	44,229,505
NET			...	...	1,340,597
Secretary of State's Bills drawn	96	286	...	16,599,978	16,599,978
Total Receipts			150,904,622	32,938,494	183,843,116
Opening Balance	97	287	10,598,981	4,091,926	14,690,907
GRAND TOTAL			161,503,603	37,030,420	198,534,023

in *India* and in *England*, for the Year ended 31st March 1902—*continued.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			90,870,014	28,281,318	119,151,332
Loans and Advances by Imperial Government	93	272	489,455	...	489,455
NET			...	...	279,385
Loans and Advances by Provincial Governments	93A	282	727,134	...	727,134
NET			...	...	102,287
Capital Account of Local Boards	94	283	107,007	...	107,007
NET			...	...	95,009
Remittances:					
Inland Money Orders	Vide App. A.	293	19,664,509	...	
Other Departmental Accounts		293	541,223	...	
Net Payments into Civil Treasuries by—					
Post Office		293	458,867	...	
Telegraph		293	43,177	...	
Public Works		293	3,363,861	...	
Guaranteed Railways		293	947,930	...	
Net Issues from Civil Treasuries to—					
Marine		293	574,684	...	
Military		293	11,350,022	...	
Remittance Account between England and India	95	285	3,888,670	2,055,965	
TOTAL			40,832,943	2,055,965	42,888,908
NET			...	...	0
Secretary of State's Bills paid	96	286	16,596,749	...	16,596,749
Total Disbursements			149,623,302	30,337,283	179,960,585
Closing Balance	97	287	11,880,301	6,693,137	18,573,438
GRAND TOTAL			161,503,603	37,030,420	198,534,023

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section A.—Revenue.

Revenue £46,601,765. Expenditure £7,444,192.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Revenue . . .	14	Comparative Statement of Principal Sources of Ordinary Revenue.	36	39,017,734	...	...
Refunds and Assignments.	14A	Details of Refunds and Assignments . .	36	2,047,491	...	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	224,429
Assignments and Compensations.	16	Expenditure	39	...	...	1,028,666
Land Revenue .	17A	Receipts	40	...	18,288,018	...
" . .	17B	Expenditure	43	...	...	2,861,735
Opium . . .	18A	Receipts	44	...	4,852,022	...
" . . .	18B	Store Account	44	...	...	...
" . . .	18C	Expenditure	45	...	...	1,608,690
Salt . . .	19A	Receipts	45	...	5,939,310	...
" . . .	19B	Store Account	45	...	...	...
" . . .	19C	Expenditure	46	...	...	343,630
Stamps . . .	20	Receipts and Expenditure . . .	47	...	3,446,406	105,817
Excise . . .	21	Receipts and Expenditure . . .	48	...	4,076,681	166,155
Provincial Rates .	22	Receipts and Expenditure . . .	49	...	2,743,154	42,455
Customs . . .	23A	Receipts	50	...	3,833,019	...
" . . .	23B	Expenditure	52	...	...	161,475
Assessed Taxes . .	24	Receipts and Expenditure . . .	53	...	1,369,310	23,823
Forest . . .	25	Receipts	54	...	1,157,355	...
" . . .	"	Expenditure	55	...	...	705,581
Registration . .	26	Receipts and Expenditure . . .	56	...	312,945	171,736
Tributes . .	27	Receipts	58	...	583,545	...
				TOTAL .	46,601,765	7,444,192

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1902.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revene per 1,000 of Population.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.	No.	R	R
Burma . . .	3,31,48,222	15,28,881	22,62,760	54,24,404	16,35,757	97,51,947	12,51,102	58,73,938	1,08,910	6,09,86,011	3,25,387	6,06,60,624	168,550	9,251,790	3,59,897	6,557
India, General .	14,05,222	...	3,64,506	9,76 126	1,40,897	...	14,99,947	4,66,224	17,167	48,70,089	31,84,292	16,85,797	...	965,765	...	1,746
Central Provinces .	86 85,541	...	15,57,823	19,51,205	15,62,026	...	4,24,654	11,15,723	96,506	1,53,93,478	7,62,696	1,46,30,782	86,614	9,876,646	1,68,919	1,481
Assam . . .	61,67,279	...	9,48,055	28,33,031	6,62,595	...	3,08,237	5,12,963	55,190	1,14,87,350	58,327	1,14,29,023	56,243	5,841,878	2,03,208	1,956
Bengal . .	4,08,11,631	...	1,90,05,559	1,5 ,25,698	97,74,895	...	57,46,730	12,92,237	16,69,663	9,33,26,413	6,21,321	9,27,05,092	151,185	74,744,866	6,13,190	1,240
United Provinces of Agra and Oudh .	6,32,37,498	...	83,80,045	74,10,028	1,04,08,654	...	25,98,616	17,15,508	4,81,419	9,42,32,668	36,54,364	9,05,78,304	107,164	47,691,782	8,45,231	1,899
Punjab . .	2,49,20,871	...	40,69,848	26,08,363	48,17,279	...	16,43,039	14,47,558	2,10,561	3,97,17,519	16,37,843	3,80,79,676	97,209	20,231,496	3,91,730	1,882
North-West Frontier Province . .	8,74,741	...	144,094	72,743	1,64,417	...	43,485	13,012	10,786	13,23,278	68,628	12,54,650	16,466	2,125,480	76,196	590
Madras . . .	5,09,33,155	...	86,89,130	1,43,11,082	87,49,382	...	30,44,074	25,43,430	14,50,481	8,97,20,734	65,11,468	8,32,09,266	141,726	38,209,436	5,87,114	2,178
Bombay . . .	4,41,36,111	...	62,73,363	1,05,37,444	32,31,415	...	39,79,770	23,79,729	5,93,496	7,11,31,328	1,38,88,033	5,72,43,295	122,984	18,515,587	4,65,453	3,092
	27,43,20,271	15,28,881	5,16,96,083	6,11,50,214	4,11,47,317	97,51,947	2,05,39,654	1,73,60,322	46,94,179	48,21,88,868	3,07,12,359	45,14,76,509	948,141	227,454,726	4,76,170	1,985
Salt	...	8,75,60,763	...	...	...	...	...	...	...	8,75,60,763	3,89,379	8,71,71,384	...	...	...	...
Customs . . .	...	...	...	...	...	4,77,43,341	...	...	...	4,77,43,341	11,25,219	4,66,18,122	...	...	...	...
TOTAL . R	27,43,20,271	8,90,89,644	5,16,96,083	6,11,50,214	4,11,47,317	5,74,95,288	2,05,39,654	1,73,60,322	46,94,179	61,74,92,972	3,22,26,957	58,52,66,015	948,141	227,454,726	6,17,277	2,573
Total converted into £ at R15=£1 £	18,288,018	5,939,310	3,446,406	4,076,681	2,743,154	3,833,019	1,369,310	1,157,355	3,12,945	41,166,198	2,148,464	39,017,734	...	...	...	...
Revenue per 1,000 Square Miles R	2,89,324	93,962	54,524	64,495	43,398	60·640	21,663	18,310	4.951	6,51,267	...	6,17,277	...	...	...	...
Ditto converted into £ at R15=£1 £	19,288	6,264	3,635	4,300	2,893	4,043	1,444	1,221	330	43,418	...	41,152	...	...	...	...
Revenue per 1,000 of Population R	1,206·0	391·7	227·3	268·8	180·9	252 8	90·3	76·3	20·6	2,714·7	...	2,573·1	...	...	...	...
Ditto converted into £ at R15=£1 £	80·4	26·1	15·1	17·9	12·1	16·9	6·0	5·1	1·4	181·0	...	171·5	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 14A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 14.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL
	R	R	R	R	R	R	R		R	R	R
Refunds, Account No. 15, page 37 .	17,648	42,423	(b) 3,23,775	17,097	3,30,829	1,41,752	1,11,350	7,368	3,35,523	5,13,011	18,40,776
Assignments and Compensations, Account No. 16, page 38.	31,61,802	1,91,964	1,612	41,230	2,90,492	3,29,113	1,31,325	12,471	11,41,311	1,01,28,662	1,54,29,982
Allowances to District and Village Officers, (c) Account No. 17B, page 43.	4,842	5,28,309	...	...	...	31,83,499	13,95,168	48,789	50,34,634	32,46,360	1,34,41,601
TOTAL . R	31,84,292	7,62,696	3,25,387	58,327	6,21,321	36,54,364	16,37,843	68,628	65,11,468	1,38,88,033	3,07,12,359
Total India converted into £ at R15=£1 . £											2,047,491

(b) [illegible] R1,77,631 and R12,791 on account of refunds of Customs and Salt Duties, respectively, in Burma.
[illegible] 5,26,433; [illegible] 72,000; 37,308; 14,61,396 and 18,62,187, in [illegible], Central Provinces, United [illegible]

No. 15.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue . .	4,962	14,451	83,460	7,508	1,11,793	24,614	41,947	5,375	1,18,781	2,03,840	6,16,731	4,17,182	1,99,349	200
Stamps . . .	4,397	16,372	31,427	5,427	1,60,143	82,787	52,307	1,859	95,485	1,04,346	5,54,550	1,43,330	4,11,220	...
Excise	174	4,827	1,495	1,023	9,097	8,637	3,700	...	31,697	1,60,600	2,21,250	1,63,331	57,919	...
Provincial Rates . .	3,186	1,573	1,081	602	17,106	3,396	3,648	8	42,613	12,381	85,594	...	9,933	75,661
Assessed Taxes . .	3,765	2,823	5,979	1,153	24,022	17,696	9,364	...	18,879	22,568	1,06,249	55,008	51,241	...
Forest . . .	1,136	2,212	9,869	1,241	5,296	4,490	168	120	24,686	3,808	53,026	27,141	25,885	...
Registration . . .	23	165	42	143	3,372	132	216	6	3,382	5,468	12,954	6,494	6,460	...
TOTAL (a) . R	17,648	42,423	1,33,353	17,097	3,30,829	1,41,752	1,11,350	7,368	3,35,523	5,13,011	16,50,354	8,12,486	7,62,007	75,861
Opium	...	...	...	...	4,440	...	...	...	...	103	4,543	4,543	...	...
Salt	29,298	...	12,791	...	2,15,588	...	...	...	36,887	1,07,606	4,02,170	3,95,774	6,396	...
Customs . . .	...	...	1,77,631	...	2,94,228	...	...	...	72,287	7,58,704	13,02,850	12,86,762	16,088	...
Tributes . . .	...	...	6,516	...	...	...	...	...	...	...	6,516	6,516	...	...
TOTAL REFUNDS AND DRAWBACKS . R	46,946	42,423	3,30,291	17,097	8,45,085	1,41,752	1,11,350	7,368	4,44,697	13,79,424	33,66,433	25,06,081	7,84,491	75,861
Total India converted into £ at R15 = £1 . . . . . £											224,429	167,072	52,300	5,057

(a) For comparison with figures given in Account No. 14A, page 36, as regards Burma, *see* note (b) to that Account.

No. 16.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces.	Burma.	Assam.	No. of Items.
	R	R	R	R	
LAND REVENUE COMPENSATIONS—					
Inamdars and other Grantees	...	...	1,612	300	1
Pensions in lieu of Resumed Lands	508	4,364	...	...	2
Malikana, or Allowances to Excluded Proprietors	...	2,799	...	2,333	3
Compensation to Holkar (for Keyso Rao Patan)	29,484	...	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	...	...	...	...	5
Other Land Revenue Compensations	12,927	20,870	...	22,370	6
	42,919	28,033	1,612	25,003	7
OPIUM COMPENSATIONS—					
To the French Government	...	...	...	...	8
„ Native States	...	...	...	...	9
	...	...	...	...	10
SALT COMPENSATIONS—					
To Jodhpur	9,61,395	...	...	...	11
„ Jaipur	6,88,309	...	...	...	12
„ Gwalior	3,12,500	...	...	...	13
„ Bharatpur	1,50,500	...	...	...	14
„ Alwar	1,25,000	...	...	...	15
„ Bhawalpur	80,000	...	...	...	16
„ Dholepur	60,000	...	...	...	17
„ Holkar	61,875	...	...	...	18
„ Kishangarh	25,000	...	...	...	19
„ Mewar	2,04,150	...	...	...	20
„ Tonk	20,000	...	...	...	21
„ Jaipur and Jodhpur under the Sambhar Lake Treaty	1,90,919	...	...	...	22
„ Cambay	...	...	...	...	23
„ Pudukkottai	...	...	...	...	24
„ Other Native States	1,42,644	...	...	...	25
„ The French Government	...	...	...	...	26
Other Salt Compensations	...	...	...	...	27
	30,22,292	...	...	...	28
EXCISE COMPENSATIONS—					
To the French Government	...	...	...	...	29
„ Native States, Zemindars, etc.	...	1,42,088	...	...	30
	...	1,42,088	...	...	31
CUSTOMS COMPENSATIONS—					
To Native States, etc.	...	...	...	...	32
PURCHASE OF LIFE PENSIONS	...	...	...	...	33
MISCELLANEOUS COMPENSATIONS—					
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	34
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	35
„ Khan of Khelat (for Quit-rent)	34,000	...	...	...	36
„ Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	37
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	13,019	38
Sayer Compensations	...	...	...	1,182	39
Other Compensations	12,591	21,843	...	2,026	40
	96,591	21,843	...	16,227	41
TOTAL ASSIGNMENTS AND COMPENSATIONS R	31,61,802	1,91,964	1,612	41,230	42

Total India

PENSATIONS for the Year ended 31st March 1902.

No. of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	...	600	...	...	6,464	79,53,742	79,62,718	8,976	79,53,742
2	13,223	52,550	96,523	11,571	2,02,402	15,38,508	19,19,649	3,81,141	15,38,508
3	1,60,514	2,42,531	...	...	2,67,308	...	6,75,485	2,69,641	4,05,844
4	...	...	...	...	...	...	29,484	29,484	...
5	50,000	...	...	...	...	...	50,000	50,000	...
6	...	...	10	...	5,400	...	61,577	61,577	...
7	2,23,737	2,95,681	96,533	11,571	4,81,574	94,92,250	1,06,98,913	8,00,819	98,98,094
8	5,000	...	...	...	...	...	5,000	5,000	...
9	...	...	...	...	...	39,410	39,410	...	39,410
10	5,000	...	...	...	...	39,410	44,410	5,000	39,410
11	...	...	...	...	...	...	9,61,395	9,61,395	...
12	...	...	...	...	...	...	6,88,309	6,88,309	...
13	...	...	...	...	...	...	3,12,500	3,12,500	...
14	...	...	...	...	...	...	1,50,500	1,50,500	...
15	...	...	...	...	...	...	1,25,000	1,25,000	...
16	...	...	...	...	...	...	80,000	80,000	...
17	...	...	...	...	...	...	60,000	60,000	...
18	...	...	...	...	...	...	61,875	61,875	...
19	...	...	...	...	...	...	25,000	25,000	...
20	...	...	...	...	...	...	2,04,150	2,04,150	...
21	...	...	...	...	...	...	20,000	20,000	...
22	...	...	...	...	...	...	1,90,919	1,90,919	...
23	...	...	...	...	...	40,000	40,000	...	40,000
24	...	...	...	...	38,000	...	38,000	38,000	...
25	...	...	...	...	...	10,056	1,52,700	1,42,644	10,056
26	20,000	...	...	...	4,40,000	...	4,60,000	4,60,000	...
27	...	...	...	...	7,264	...	7,264	7,264	...
28	20,000	...	...	...	4,85,264	50,056	35,77,612	35,27,556	50,056
29	...	...	...	...	3,550	...	3,550	3,550	...
30	...	8,346	7,300	...	40	3,81,098	5,38,872	4,43,598	95,274
31	...	8,346	7,300	...	3,590	3,81,098	5,42,422	4,47,148	95,274
32	...	...	20,496	...	1,50,411	3,772	1,74,679	1,70,907	3,772
33	...	...	593	...	...	...	593	593	...
34	...	...	...	...	...	...	20,000	20,000	...
35	...	...	...	...	...	...	30,000	30,000	...
36	...	...	...	...	...	...	34,000	34,000	...
37	...	...	...	...	...	13,000	13,000	...	13,000
38	...	...	...	...	...	...	13,019	13,019	...
39	41,755	24,100	...	...	...	...	67,037	67,037	...
40	...	986	6,403	900	20,472	1,49,076	2,14,297	65,221	1,49,076
41	41,755	25,086	6,403	900	20,472	1,62,076	3,91,353	2,29,277	1,62,076
42	2,90,492	3,29,113	1,31,325	12,471	11,41,311	1,01,28,662	1,54,29,982	51,81,300	1,02,48,682
converted into £ at R 15=£1 . . . . £							1,028,666	345,420	683,246

A.—Revenue Heads.

No. 17A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Ordinary Land Revenue	12,49,459	86,33,618	1,92,15,180	57,12,048	3,93,76,526	6,40,42,642	2,50,80,316	8,16,498	5,57,69,503	3,57,43,316	25,56,39,106
Recovery of Survey and Settlement Charges											
Sale of Proprietary Right of Government in Land	...	...	...	...	4,30,131	...	...	...	...	...	4,30,131
Assessment of Alienated Lands, less Quit-rents	302	...	...	...	15,995	2,962	1,461	...	2,950	...	23,670
Sale of Waste Lands and Redemption of Land Revenue	...	...	...	...	84,922	...	2,37,383	2,098	...	97,22,468	1,00,46,871
Capitation Tax, or House Tax levied in lieu thereof (a)	1,833	...	1,45,438	5,182	37,000	22,022	3,65,613	...	81,075	...	6,58,163
Receipts for the Improvement of Government Estates	6,931	...	97,66,197	...	7,674	...	...	...	...	...	97,80,802
	...	...	...	...	6,07,351	...	...	...	...	...	6,07,351
Fisheries and other Receipts classed as Miscellaneous Land Revenue	1,46,697	51,923	40,21,407	4,50,049	2,52,032	4,57,841	7,32,159	79,031	28,86,688	2,57,307	93,35,134
TOTAL LAND REVENUE . R	14,05,222	86,85,541	3,31,48,222	61,67,279	4,08,11,631	6,45,25,467	2,64,16,932	8,97,627	5,87,40,216	4,57,23,091	28,65,21,228
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 63 under "J.—Irrigation," page 150) . R	...	...	...	...	...	*12,87,969*	*14,96,061*	*22,886*	(b) *78,07,061*	(b) *15,86,980*	*1,22,00,957*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . . R	14,05,222	86,85,541	3,31,48,222	61,67,279	4,08,11,631	6,32,37,498	2,49,20,871	8,74,741	5,09,33,155	4,41,36,111	27,43,20,271

Total Land Revenue in India under Principal Heads of Revenue R27,43,20,271 converted into £ at R15 = £1 . £ 18,288,018

Ditto ditto due to Irrigation R 1,22,00,957 ditto ditto . £ 813,397

(a) Includes Thathameda Tax in Burma.

(b) Total Collection at page 150 / *Less*—Collection charges at page 151

	Madras.	Bombay.
	R	R
Total Collection at page 150	82,15,893	17,00,183
Less—Collection charges at page 151	4,08,832	1,13,203
	78,07,061	15,86,980

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
General Charges of District Administration:											
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners (b)	45,041	1,56,240	4,19,471	1,09,859	5,22,844	4,80,655	3,15,556	17,481	4,96,764	3,05,532	28,69,443
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b)	20,233	1,94,803	5,64,645	1,35,556	9,66,919	6,69,513	3,96,034	26,299	11,71,972	6,04,353	47,50,327
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	27,748	1,49,143	...	28,680	26,342	5,94,518	3,64,278	15,458	6,400	34,398	12,46,965
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	1,066	39,366	40,432
Office Establishment	48,801	64,875	4,26,924	49,096	6,61,782	8,91,426	2,66,602	12,765	4,45,526	5,59,737	34,27,534
District Establishments, including Tehsildars' and Sub-divisional Establishments	77,987	1,54,525	3,70,349	1,39,116	3,65,490	4,83,731	2,50,657	10,929	10,05,815	8,21,787	36,80,386
Temporary Establishments	65	9,158	76,316	6,595	57,329	54,124	33,285	1,255	32,037	1,22,364	3,92,528
Remuneration to Copyists and Examiners	...	...	1,477	5,632	81,684	...	...	...	1,28,019	...	2,16,812
Travelling Allowance	13,383	23,990	1,15,557	21,481	1,33,189	89,654	1,13,883	8,070	2,94,504	2,65,632	10,79,343
Purchase, Repair, and Carriage of Tents	3,415	9,679	591	674	8,222	38,138	7,214	239	13	35,383	1,03,568
House-rent and other Allowances	...	1,107	9,759	1,161	5,452	...	10,931	2,790	17,403	14,832	63,435
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	16,401	...	16,401
Service of Processes against Defaulters	...	5,105	17,144	26,814	2,37,806	16,590	8,729	1,196	18,239	13,919	3,45,542
Law Charges	20	...	...	3,401	18,775	—45	169	89	27,419	2,977	52,805
Remittance of Treasure within Districts	544	2,784	21,081	2,160	11,015	11,331	7,579	585	25,337	15,388	97,804
Service Postage and Telegrams	7,221	20,275	42,381	9,118	56,671	54,058	1,08,158	7,234	2,53,366	1,83,053	7,41,535
Rents, Rates, and Taxes	386	1,049	3,535	1,041	39,877	2,467	2,959	10	24,155	5,108	80,587
Petty Construction and Repairs	2,725	60	263	565	9,096	56	4,572	557	55,168	17,771	90,833
Other Charges	31,032	37,251	89,214	13,112	24,361	1,09,044	73,124	5,063	1,70,900	87,683	6,40,784
Less—Recoveries and Contributions	...	...	...	...	...	...	...	...	...	*—97,661*	*—97,661*
TOTAL DISTRICT ADMINISTRATION—Carried forward	2,78,601	8,30,044	21,58,707	5,54,061	32,26,854	34,95,260	19,63,730	1,10,020	41,90,504	30,31,622	1,98,39,403

(a) The remaining part is charged under "Law and Justice" etc.
(b) Includes Exchange Compensation Allowance.

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1902—*continued*.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Brought forward	2,78,601	8,30,044	21,58,707	5,54,061	32,26,854	34,95,260	19,63,730	1,10,020	41,90,504	30,31,622	1,98,39,403
SURVEY AND SETTLEMENT:											
Land Settlement Charges:											
Controlling Office	...	...	39,285	...	...	...	46,491	246	1,01,815	...	1,87,837
Salaries of Officers (a)	...	1,08,859	1,74,220	9,340	2,67,500	2,16,147	1,42,522	31,802	79,865	...	10,30,255
Office Establishment	...	30,237	28,903	119	17,438	73,016	33,044	7,647	77,681	...	2,68,085
Field Establishment (partly temporary)	...	22,508	1,51,912	...	30,491	17,051	93,535	24,493	...	...	3,39,990
Temporary Establishments	...	29,241	136	7,493	1,66,923	1,23,206	54,099	15,147	81,984	...	4,78,229
Contract Works and Special Services	...	6,915	...	...	85,678	22,350	...	...	...	...	1,14,943
Colonization Charges	...	...	...	...	...	...	23,725	...	...	57,349	81,074
Travelling and other Allowances	...	16,999	22,692	541	58,559	25,514	16,679	4,335	13,452	...	1,58,771
Service Postage and Telegrams	...	1,834	377	185	3,057	1,192	10,011	2,221	2,010	...	20,887
Rents, Rates, and Taxes	...	866	1,759	...	4,082	3,621	2,569	1,022	2,884	...	16,803
Other Charges	...	22,429	13,183	369	1,00,768	35,583	35,750	4,655	4,026	...	2,16,763
Share of Charges transferred from "Land Records and Agriculture"	...	...	...	...	8,617	...	...	...	...	...	8,617
Less—Settlement Charges recoverable from private Estates	...	...	...	...	—3,31,314	...	...	...	...	...	—3,31,314
	...	2,39,888	4,32,467	18,047	4,11,799	5,17,680	4,58,425	91,568	3,63,717	57,349	25,90,940
Revenue Survey—											
Portion of the Survey of India Charges transferred from Account No. 42C. page 102:											
Controlling Staff	54,047	...	...	...	...	...	...	...	...	...	54,047
Correspondence and Drawing	53,486	...	...	...	...	...	...	...	...	...	53,486
Charges of Survey Parties	...	...	1,80,162	...	14,253	5,869	28,486	...	...	...	2,28,770
Cadastral Maps	...	...	77,548	...	...	...	...	...	...	...	77,548
Extra Departmental Mapping	...	...	...	...	...	...	245	...	...	...	245
	1,07,533	...	2,57,710	...	14,253	5,869	28,731	...	...	...	4,14,096
Local Survey Charges:											
Controlling Office	...	...	...	14,357	11,713	...	...	...	81,132	...	1,07,202
Salaries of Officers (a)	1,800	...	1,486	...	55,441	13,715	...	...	65,047	14,115	1,51,604
Office Establishment	11,081	...	9,979	...	...	...	...	...	8,788	28,170	58,018
Field Establishment	12,797	...	1,04,930	470	1,69,857	13,496	...	...	2,36,781	454	5,38,785
Extra Departmental and Mapping Charges	...	...	...	...	1,76,118	...	...	...	...	3,819	1,79,937
Travelling and other Allowances	1,902	...	3,662	...	32,014	2,986	...	...	21,696	485	62,745
Service Postage and Telegrams	...	...	182	...	1,496	186	...	...	2,654	275	[illegible]
[illegible]	...	...	50	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Pyments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	1,034	1,034
Share of Charges of Director of Bengal Survey	...	...	...	...	16,652	...	...	...	...	...	16,652
Bengal Drawing Office	...	...	...	...	39,384	...	...	...	...	...	39,384
Other Charges	2,320	...	3,959	...	24,023	5,379	...	...	36,967	20,908	93,556
Less—Recoveries and Contributions	...	...	...	...	*—91*	*—23,730*	...	...	*—1,13,517*	...	*—1,37,338*
" Survey Charges adjustable under "Scientific, etc., Departments—Survey of India"	...	...	...	...	*—85,406*	...	...	...	...	...	*—85,406*
" Survey Charges recoverable from private Estates	...	...	...	...	*—81,998*	...	...	...	...	...	*—81,998*
	1,37,433	...	3,81,958	14,827	3,83,854	18,351	28,731	...	3,41,123	69,368	13,75,645
TOTAL SURVEY AND SETTLEMENT	1,37,433	2,39,888	8,14,425	32,874	(*b*)7,95,653	5,36,031	4,87,156	91,568	7,04,840	1,26,717	39,66,585
LAND RECORDS AND AGRICULTURE:											
Directorate—											
Salaries of Director and Assistants, etc. (*a*)	7,979	33,528	31,646	29,980	38,153	37,286	36,659	...	12,857	59,398	2,87,486
Establishments (partly temporary)	1,260	16,239	2,062	7,869	11,857	27,409	7,141	9	47,037	77,181	1,98,064
Travelling and other Allowances	...	7,271	3,612	3,536	10,835	4,250	1,874	...	5,666	17,922	54,966
Service Postage and Telegrams	...	2,141	2,254	1,393	1,587	2,922	2,738	...	1,413	5,168	19,616
Rents, Rates, and Taxes	...	...	...	91	...	503	...	...	79	3,070	3,743
Other Charges	18,062	2,462	2,723	622	2,696	3,702	1,973	...	1,460	(*d*)66,300	1,00,000
Less—Share of Charges transferred to "Land Settlement"	...	...	...	...	*—8,617*	...	...	...	...	...	*—8,617*
District Charges	1,09,912	5,43,606	5,71,127	1,61,238	32,064	35,88,147	15,79,240	47,118	17,78,209	22,04,492	1,06,15,153
TOTAL LAND RECORDS AND AGRICULTURE	1,37,213	6,05,247	6,13,424	2,04,729	88,575	36,64,219	16,29,625	47,127	18,46,721	24,33,531	1,12,70,411
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	3,437	...	1,379	5,28,470	1,97,936	...	...	...	...	7,31,222
Management of Grazing Lands	...	...	...	...	...	...	11,849	417	...	...	12,266
Commission on Land Revenue Collections, etc.	22,248	17,721	10,39,807	1,48,805	1,078	4,994	...	...	...	30	12,34,683
Commission on Capitation Tax	...	...	(*c*)8,30,953	...	...	...	...	...	...	...	8,30,953
Commission on Fishery Collections	...	...	5,745	...	...	...	...	...	...	3,107	8,852
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	6,424	...	6,424
Allowances to District and Village Officers	...	1,876	...	...	...	22,137	22,268	11,481	35,73,238	13,84,173	50,15,173
TOTAL DIRECT CHARGES OF COLLECTION	22,248	23,034	18,76,505	1,50,184	5,29,548	2,25,067	34,117	11,898	35,79,662	13,87,310	78,39,573
TOTAL CHARGES IN INDIA . R	5,75,495	16,98,213	54,63,061	9,41,848	46,40,630	79,20,577	41,14,628	2,60,613	1,03,21,727	69,79,180	4,29,15,972
Total India converted into £ at R15=£1. £											2,861,065
CHARGES IN ENGLAND:											
Law Charges in connection with Appeals from India, a portion of which is recoverable in India . £											670
TOTAL CHARGES AGAINST "LAND REVENUE" . £											2,861,735

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes Behar Survey and Settlement Charges:—

	Survey.	Settlement.	TOTAL.
Seven-sixteenth share recoverable from Zemindars	87,835	83,824	1,71,659
Five-sixteenth " " " Tenants	62,739	59,874	1,22,613
One-fourth " to be borne by Government	50,192	47,899	98,091
TOTAL	2,00,766	1,91,597	3,92,363

(*c*) Includes Commission on collection of Thathameda Tax.

(*d*) Includes R53,638 on account of charges in connection with the scheme for the demarcation of waste lands and other Survey Operations in Sind.

No. 18A.—ACCOUNT of Opium Revenue for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R	R
Bengal Opium—										
Proceeds of 48,000 Chests sold by auction in Calcutta for export, being at the average rate of R1,296-15-5 per Chest	...	...	...	...	6,22,54,350	...	...	...	...	6,22,54,350
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of R8-8 per Seer)	102	2,00,456	3,14,412	4,09,849	7,89,053	5,27,979	65,528	2,720	...	23,10,099
Miscellaneous receipts	4	...	...	...	40,093	...	...	...	...	40,097
Total Bengal Opium R	106	2,00,456	3,14,412	4,09,849	6,30,83,496	5,27,979	65,528	2,720	...	6,46,04,546
Bombay Opium—										
Duty realised on 16,280½ Chests of Malwa Opium, at R500 per Chest	...	...	...	...	...	...	...	...	81,40,250	81,40,250
Compensation and Miscellaneous receipts	...	...	...	...	...	...	...	...	35,538	35,538
Total Bombay Opium R	...	...	...	...	...	...	...	...	81,75,788	81,75,788
Total Opium Revenue R	106	2,00,456	3,14,412	4,09,849	6,30,83,496	5,27,979	65,528	2,720	81,75,788	7,27,80,334
Total India converted into £ at R15 = £1 . £										4,852,022

No. 18B.—ACCOUNT of Bengal Opium Store for the Year ended 31st March 1902.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1901	50,553	86,099	966	1,449
In store at Factories on above date	7,292	12,419	302	453
Produce of season 1900-1901	44,457	75,716	4,818	7,227
Transferred from Muster Opium Account in April 1901	4	7	...	...
Total	1,02,306	1,74,241	6,086	9,129
Sold by Auction from 1st April 1901 to 31st March 1902	48,000	81,750	...	...
Transferred to Muster Opium Account	...	...	...	...
Issued to Excise Department	3	5	4,583	6,875
Issued to Medical Department	...	...	8	12
Total expended	48,003	81,755	4,591	6,887
Balance in store in Calcutta on 31st March 1902	54,303	92,486	1,109	1,663
Balance in Factories " " "	...	...	386	579
Balance in store on 31st March 1902	54,303	92,486	1,495	[illegible]

No. 18C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar.	Benares.	TOTAL.	
	R	R	R	
Superintendence	55,913	80,882	1,36,795	
Opium Factory	5,13,829	5,02,516	10,16,345	
District Staff	4,88,687	7,56,155	12,44,842	
Payments to cultivators (current year)	26,18,712	42,59,568	68,78,280	
Do. do. (past year)	32,33,395	1,15,34,163	1,47,67,558	
	69,10,536	1,71,33,284	2,40,43,820	
Opium Miscellaneous charges in Calcutta			19,562	
TOTAL BENGAL . . . R			2,40,63,382	
Ditto converted into £ at R15 = £1 . . . £				1,604,225
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies . . . £				1,935
TOTAL, BENGAL OPIUM . £				1,606,160

CHARGES FOR MALWA OPIUM.	INDIA, GENERAL.	BOMBAY.	TOTAL.	
	R	R	R	
Establishment and Contingent Charges of the Agency at Indore	12,116	...	12,116	
Establishment	...	11,041	11,041	
Contingent Charges	...	14,785	14,785	
TOTAL MALWA OPIUM R	12,116	(a) 25,826	37,942	
Ditto converted into £ at R15 = £1 £	808	1,722	2,530	2,530
TOTAL CHARGES UNDER OPIUM IN INDIA . R			2,41,01,324	
TOTAL CHARGES UNDER OPIUM IN INDIA . £			1,606,755	
TOTAL CHARGES UNDER OPIUM . £				1,608,690

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the States concerned.

No. 19A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1902.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R
Sales of Government Salt	9,93,821	...	7,035	6,77,318	5,71,469	22,49,643
Excise duty on Salt manufactured locally	1,79,03,271	2,21,545	5,66,340	1,83,55,568	2,20,04,776	5,90,51,500
Duty on Salt imported from England	...	11,86,144	1,33,85,989	7,518	10,165	1,45,89,816
Duty on other imported Salt, sea-borne	...	1,21,172	1,19,56,564	9,998	18,347	1,21,06,081
Frontier duty on Salt imported by land	...	...	...	88	6,09,614	6,09,702
Treaty Price of Salt	...	...	...	...	2,368	2,368
Miscellaneous Receipts	1,50,892	20	1,21,696	1,03,132	1,04,794	4,80,534
TOTAL SALT REVENUE R	1,90,47,984	15,28,881	2,60,37,624	1,91,53,622	2,33,21,533	8,90,89,644
Total India converted into £ at R15= £1 . £						5,939,310

No. 19B.—ACCOUNT of SALT STORE for the Year ended 31st March 1902.

	INDIA.	BENGAL.	PUNJAB.	N.-W. F. P	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1901	(b) 5,53,742	(c) 3,16,998	(d) 4,60,247	688	(e) 36,00,105	43,66,183
Manufactured, excavated, or purchased during the year	(f) 63,83,738	–	24,29,797	3,42,713	30,71,451	33,94,939
	69,37,480	3,16,998	28,90,044	3,43,401	66,71,556	77,61,122
Removed by Purchasers during the year	(g) 31,80,867	2,25,116	24,26,378	3,42,337	(h) 30,10,200	32,12,697
Wastage, etc., written off	7,874	21,320	...	...	2,18,137	2,51,308
	31,88,741	2,46,436	24,26,378	3,42,337	32,28,337	34,64,005
Balance in store on 31st March 1902	37,48,739	70,562	4,63,666	1,064	34,43,219	42,97,117

(b) Includes 1,250 *Mds.* of uncleared quantity of free deliveries at close of March 1901.
(c) Includes 54 *Mds.* excess discovered after last year's balance.
(d) Differs from last year's balance owing to the omission of the quantity excavated from the mines but not delivered in the store yard.
(e) Revised balance.
(f) Includes 2,07,239 *Mds.* on account of excesses on heaps cleared.
(g) Includes 23,660 *Mds.* on account of "Free Deliveries" to Native States.
(h) Includes unsaleable salt destroyed.

No. 19C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1902.

		India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.		R	R	R	R	R	R
Commissioner(a)		34,198	...	...	44,499	...	78,697
Deputy and Assistant Commissioners (a)		82,284	...	8,338	1,53,038 (a)	...	2,43,660
Personal Assistant and Secretary to Commissioner		6,133	...	...	20,870	...	27,003
Collectors, Deputy and Assistant Collectors, etc. (a)		...	...	...	...	1,04,848	1,04,848
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.		4,031	240	(a) 49,118	(a) 8,77,973	(a) 1,51,663	10,83,025
Chief Account Officer (a)		...	...	...	...	16,216	16,216
Establishment		56,075	48	94,549	9,17,421	5,24,064	15,92,157
Commission on Salt Collection		...	7,613	...	...	9,646	17,259
Removal of Salt purchased by traders		80,377	...	...	...	...	80,377
Fish-curing yards, etc.		...	...	...	414	5,591	6,005
Arms and Accoutrements		...	...	349	3,876	124	4,349
Purchase, repair, and carriage of tents and conveyance of records		10,774	...	371	16,023	2,366	29,534
Rewards		2,893	...	9,837	92,183	8,570	1,13,483
Service Postage		6,100	...	1,307	40,864	7,698	55,969
Service Telegrams		729	...	228	1,790	267	3,014
Rents, Rates, and Taxes		879	...	29,323	12,988	2,604	45,794
Scales and Weights		...	...	2,328	...	1,393	3,721
Travelling Allowances		38,366	...	23,568	1,37,195	39,363	2,38,492
House-rent and other Allowances		1,822	...	831	40,575	52,928	96,156
Petty Construction and Repairs		41,649	...	6,655	1,39,207	27,365	2,14,876
Liveries, Belts, Badges, Clothing, etc.		8,344	...	652	30,840	14,484	54,320
Office Expenses and Miscellaneous		15,620	...	57,439	1,08,528	82,691	2,64,278
Manufacture and Excavation of Salt:							
Sambhar	1,49,760						
Didwana	5,966						
Pachbudra	76,287						
Punjab Mines	98,637						
		3,30,650	...	...	...	...	3,30,650
		7,20,924	7,901	2,84,893	26,38,284	10,51,881	47,03,883
Deduct—Amount Chargeable to Excise		...	...	...	9,94,345	...	9,94,345
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	1,30,835	91,705	2,22,540
TOTAL SALARIES, ETC.		7,20,924	7,901	2,84,893	15,13,104	9,60,176	34,86,998
Preventive Establishment		3,81,118	...	...	...	4,27,632	8,08,750
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	...	42,763	42,763
Salt Purchase and Freight		...	...	...	5,21,440	3,67,258	8,88,698
TOTAL SALT CHARGES IN INDIA		11,02,042	7,901	2,84,893	20,34,544	17,12,303	51,41,683
Total India converted into £ at R15 = £1 . £							342,779
CHARGES IN ENGLAND:							
Stores for India: Weighing Machines, etc. . £							851
TOTAL CHARGES UNDER SALT . £							343,630

(a) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.	R	R	R	R	R	R	R	R	R	R	R
Sale of Court Fee Stamps . .	2,50,441	10,93,829	14,24,284	6,93,036	1,36,77,280	64,65,310	28,57,497	90,705	55,84,008	37,29,402	3,58,65,792
Sale of Commercial and other Stamps	1,11,752	4,58,401	8,07,039	2,50,344	52,59,092	18,90,603	11,42,691	53,006	29,83,359	19,43,976	1,49,00,263
Fines and Penalties . . .	1,920	4,532	12,873	3,379	34,061	9,818	11,071	321	53,569	13,462	1,45,006
Miscellaneous	393	1,061	18,564	1,296	35,126	15,214	58,589	62	68,194	5,86,523	7,85,022
TOTAL STAMP REVENUE . R	3,64,506	15,57,823	22,62,760	9,48,055	1,90,05,559	83,80,945	40,69,848	1,44,094	86,89,130	62,73,363	5,16,96,083
Deduct—Refunds . . .	*4,397*	*16,372*	*31,427*	*5,427*	*1,60,143*	*82,787*	*52,307*	*1,859*	*95,485*	*1,04,346*	*5,54,550*
NET REVENUE from STAMPS . R	3,60,109	15,41,451	22,31,333	9,42,628	1,88,45,416	82,98,158	40,17,541	1,42,235	85,93,645	61,69,017	5,11,41,533
Total Revenue R5,16,96,083 converted into £ at R15 = £1 . £											3,446,406
CHARGES FOR COLLECTION.											
Superintendence—											
Salary of the Superintendent or other Officers	...	...	...	...	(a) 19,333	...	...	...	(a) 7,055	7,200	33,588
Establishment of Superintendent or other Officers	...	...	...	...	36,475	...	...	...	10,556	37,770	84,801
Contingent Expenses, Packing Charges, etc.	...	...	...	...	33,861	...	...	...	5,614	14,199	53,674
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants . . .	240	...	7,727	...	30	1,664	298	...	2,430	...	12,389
Commission to Vendors . .	...	...	...	...	...	2,011	...	...	...	3,261	5,272
Discount on sale of Court Fee Stamps	2,332	1,404	8,546	6,591	1,22,714	48,233	26,422	878	55,946	18,809	2,91,875
Discount on sale of General Stamps	4,730	19,498	23,813	12,659	2,04,747	68,282	56,622	2,454	1,30,518	80,239	6,03,562
Contingencies and Miscellaneous .	1,289	3,264	2,445	193	...	17,999	28,914	2,269	2,216	...	58,589
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India .	*—7,76,529*	41,256	23,141	19,472	3,04,694	1,13,071	54,750	8,300	1,26,950	84,895	...
TOTAL CHARGES in INDIA . R	*—7,67,938*	65,422	65,672	38,915	7,21,854	2,51,260	1,67,006	13,901	3,41,285	2,46,373	11,43,750
					R5,56,092(b)						
Charges converted into £ at R15 = £1					£37,073				22,752	16,425	76,250
CHARGES IN ENGLAND: Stores for India					£19,494(c)				8,007	2,066	29,567
					£56,567				30,759	18,491	
TOTAL CHARGES for COLLECTION of STAMP REVENUE . £											105,817

(a) Includes Exchange Compensation Allowance.
(b) Total Charges in India for the Bengal Presidency.
(c) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 21.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:											
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*—	R	R	R	R	R	R	R	R	R	R	R
Foreign liquors	22,835	8,257	9,03,647	19,151	3,38,681	6,25,216 (Foreign liquors and Liquors made after European method together)	89,485	2,483	4,05,241 (Foreign liquors and Liquors made after European method together)	2,21,183	41,24,159 (Foreign liquors and Liquors made after European method together)
Liquors and spirits made in India after European method	1,29,693	11,960	3,38,124	3,608	7,91,107		1,63,886	3,181		46,421	
Country spirits	6,51,078	12,23,675	12,72,002	7,03,673	70,08,462	45,79,859	14,38,295	35,948	53,68,868	76,71,907	2,99,53,767
Country spirits and toddy combined rents	...	...	...	...	...	...	...	...	3,239	1,72,132	1,75,371
Toddy revenue	35,270	23,430	4,89,272	251	10,50,283	1,45,401	...	...	74,48,089	11,58,159	1,03,50,155
Opium and its preparations	30,926	1,94,451	14,46,350	3,36,804	7,09,339	2,54,889	4,17,201	12,375	3,05,818	27,601	37,35,754
Other drugs: Ganja, Bhang, etc.	37,234	73,316	23	2,12,427	16,08,122	12,69,733	3,03,787	14,866	1,40,224	3,59,452	40,19,184
TOTAL	9,07,036	15,35,089	44,49,418	12,75,914	1,15,05,994	68,75,098	24,12,654	68,853	1,36,71,479	96,56,855	5,23,58,390
Duty on Opium consumed in India	8,736	3,08,782	9,24,676	13,74,198	19,11,377	5,32,647	1,71,153	3,846	4,56,750	6,89,911	63,82,076
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	23,746	...	...	...	23,746
Duty on Ganja	...	1,05,739	...	1,82,334	15,90,158	...	...	...	1,15,201	1,21,990	21,15,422
Fines, Confiscations, and Miscellaneous	6,234	1,595	50,400	585	18,169	2,283	810	44	65,244	65,989	2,11,353
TOTAL CIVIL DEPARTMENT . R	9,22,006	19,51,205	54,24,494	28,33,031	1,50,25,698	74,10,028	26,08,363	72,743	1,43,08,674	1,05,34,745	6,10,90,987
MILITARY DEPARTMENT:											
License and Distillery Fees and Duties, etc.	54,120	...	...	..	...	...	...	..	2,408	2,699	59,227
TOTAL EXCISE REVENUE . R	9,76,126	19,51,205	54,24,494	28 33,031	1 50,25,698	74,10,028	26,08,363	72,743	1,43,11,082	1,05,37,444	6,11,50,214
Total India converted into £ at R15 = £1 . £											4,076,681
CHARGES.											
Salaries and Establishments	18,231	35,871	60,066	4,722	4,89,331	59,843	51,350	1,972	7,65,034	2,23,565	17,09,985
Rewards	...	3,926	1,49,509	4,288	49,850	9,715	4,112	229	36,112	10,865	2,68,606
Rents, Rates, and Taxes	...	161	25	...	2,736	128	1	...	4,935	2,069	10,055
Petty Construction and Repairs	...	666	395	...	1,092	...	7	...	44,880	21,687	68,727
Loss by Dryage and Wastage of Opium	...	...	...	...	...	...	...	...	1,972	...	1,972
Contingent Expenses	6,963	5,874	19,641	2,538	1,43,320	6,136	7,812	314	1,44,965	94,971	4,32,534
CHARGES IN INDIA . R	25,194	46,498	2,29,636	11,548	6,86,329	75,822	63,282	2,515	9,97,898	3,53,157	24,91,879
Total India converted into £ at R15 = £1 . £											166,125
CHARGES IN ENGLAND:											
Stores for India											30
TOTAL EXCISE CHARGES £											166,155

No. 22.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.	R	R	R	R	R	R	R	R	R	R	R
District Local Fund:											
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	37,573	5,84,978	16,35,757	6,62,595	(b) 46,65,332	(c) 57,16,691	24,32,885	56,545	(e) 59,11,633	27,58,719	2,44,62,708
Provincial:											
Cess on Lands for expenditure on Roads, Schools, etc.	...	4,148	...	...	46,65,503	...	...	...	...	...	46,69,651
Cess on Lands for Famine Assurance, Canals and Railways	...	2,38,179	...	...	...	(c) 13,03,928	6,38,667	47,408	...	...	22,28,182
Cess on Lands for District Post	...	60,411	...	...	2,91,300	...	1,21,503	2,740	...	...	4,75,954
Cess on Lands for Village Service and Patwaries	66,468	6,74,310	...	...	...	25,01,374	16,00,050	57,490	28,06,986	4,72,696	81,79,374
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	1,52,760	...	19,614	...	...	...	1,72,374
Miscellaneous	(a) 36,856	...	...	...	...	(d) 8,86,661	(g) 4,560	(g) 234	(f) 30,763	...	9,59,074
TOTAL RECEIPTS under PROVINCIAL RATES	1,40,897	15,62,026	16,35,757	6,62,595	97,74,895	1,04,08,654	48,17,279	1,64,417	87,49,382	32,31,415	4,11,47,317
Deduct—Refunds	*3,186*	*1,573*	*1,081*	*602*	*17,106*	*3,396*	*3,648*	*8*	*42,613*	*12,381*	*85,594*
NET RECEIPTS under PROVINCIAL RATES R	1,37,711	15,60,453	16,34,676	6,61,993	97,57,789	1,04,05,258	48,13,631	1,64,409	87,06,769	32,19,034	4,10,61,723
					Total India R4,11,47,317 converted into £ at R15=£1 . £						2,743,154
CHARGES.											
ESTABLISHMENT AND OTHER CHARGES	...	...	74,073	2,490	5,11,034	7,253	...	...	...	41,975	6,36,825
					Total India converted into £ at R15=£1 . £						42,455

(a) Consists of—

	R
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools	9,764
Educational "Plough Tax" in Coorg	463
Local cess under new District fund Regulation in Coorg	26,629
	36,856

(b) Roads and Public Works only.

(c) Distribution of Rates under Act III of 1878 and Act V of 1894, United Provinces of Agra and Oudh:—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	R	R	R	R
Local Rate, Agra—				
Local Rate fund	23,92,478	...	...	23,92,478
District Boards' fund	24,48,579	...	...	24,48,579
Consolidated Local Rate, Oudh—				
Local Rate fund	60,761	...	...	60,761
District Boards' fund	8,14,873	...	...	8,14,873
"Famine Assurance Rate," Agra	...	...	9,53,674	9,53,674
Ditto, Oudh	...	...	3,50,254	3,50,254
TOTAL . R	57,16,691	...	13,03,928	70,20,619

(d) Rural Police Rate in Oudh.
(e) Includes House tax in Unions or Punchayets and Road Cess in Badrachalam Taluk.
(f) Irrigation Cess in lieu of labour.
(g) Karawa Cess Fund.

No. 23A.—ACCOUNT of CUSTOMS REV

SEA CUSTOMS.	Gross Receipts. India, General.	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Gross Receipts.	No. of Items.
Imports.	R	R	R	R	R	R	R	R	R	
Special Import Duties.										
Arms, Ammunitions, and Military Stores	...	...	15,714	2,01,484	...	...	52,599	89,023	3,58,820	1
Liquors:										
Ale, Beer, Porter, Cider and other fermented Liquors	...	...	45,310	48,738	...	...	24,495	1,10,838	2,29,381	2
Spirits and Liqueurs	...	...	10,44,011	19,58,577	...	...	8,58,638	26,35,642	64.96,868	3
Wines	...	...	31,249	1,17,686	...	...	50,700	1,49,923	3,49,558	4
Opium	...	...	218	2,537	...	...	229	435	3,419	5
Petroleum	...	...	1,71,524	24,58,990	...	...	7,20,202	19,07,667	52,58,383	6
Sugar (Countervailing Duties)	...	...	13,482	11,95,109	...	...	11,287	28,28,416	40,48,294	7
General Import Duties.										
Articles of Food and Drink (excluding Sugar)	...	...	1,94,803	3,41,287	...	...	2,28,688	7,48,803	15,13,581	8
Sugar (ordinary Duties)	...	...	1,44,026	8,95,182	...	...	78,572	20,75,663	31,93,443	9
Chemicals, Drugs (except Opium), Medicines and Narcotics, and dyeing and tanning Materials	...	...	65,404	3,70,070	...	...	1,80,740	5,93,289	12,09,503	10
Cotton Manufactures	...	...	4,57,317	51,31,523	...	...	7,47,927	40,38,789	1,03,75,556	11
Metals and Manufactures of:										
Silver Bullion and Coin	...	...	273	9,00,989	...	...	33,549	21,29,137	30,63,948	12
Other Metals and Manufactures of Metals	...	...	1,98,824	9,86,712	...	...	2,44,599	9,09,865	23,40,000	13
Oils (excluding Petroleum)	...	...	12,448	1,10,924	...	...	73,760	35,530	2,32,662	14
Manufactured Articles	...	...	6.91,283	17,76,152	...	...	4,75,871	31,74,594	61,17,900	15
Raw Materials and Unmanufactured Articles	...	...	1,10,500	1,53,484	...	...	27,579	5,94,447	8,86,010	16
Total Imports	...	...	31,96,386	1,66,49.444	...	...	38,09,435	2,20,22,061	4,56,77,326	17
Exports.										
Grain and Pulse:										
Paddy (Rice in husk)	...	...	1,18,883	11	...	...	69,036	11,560	1,99,490	18
Rice	...	...	63,30,398	16,48,704	...	...	5,17,272	4,80,957	89,77,331	19
Pepper	...	...	...	...	...	...	...	...	...	20
Total Exports R	...	...	64,49,281	16,48,715	...	...	5,86,308	4,92,517	91,76,821	21
Miscellaneous	...	...	733	2,52,748	...	...	435	95,172	3,49,088	22
TOTAL SEA CUSTOMS R	...	...	96,46,400	1,85,50,907	...	...	43,96,178	2,26,09,750	5,52,03,235	23
LAND CUSTOMS.										
Import Duty:										
On Cotton Goods	...	...	...	...	...	...	4,764	121	4,885	24
,, other Goods	...	...	...	...	...	...	84,100	51,755	1,35,855	25
Total Import Duty	...	...	...	...	...	...	88,864	51,876	1,40,740	26
Export Duty	...	...	...	...	...	...	54,920	16,749	71,669	27
Miscellaneous	...	...	...	...	...	...	...	612	612	28
TOTAL LAND CUSTOMS R	...		...	...	...	...	1,43,784	69,237	2,13,021	29
Excise Duty on Cotton Manufactures	9,651	1,07,730	...	5,863	59,633	4,379	54,139	15,26,103	17,67,498	30
Warehouse and Wharf Rents	...	...	7,617	10,214	...	...	41,812	3,858	63,501	31
Miscellaneous	...	...	97,930	1,622	...	...	52,252	96,229	2,48,033	32
TOTAL CUSTOMS REVENUE R	9,651	1,07,730	97,51,947	1,85,68,6[illegible]6	59,633	4,379	46,88,165	2,43,05,177	5,74,95,288	33

Total Gross Receipts R 5,74,95,288

NUE for the Year ended 31st March 1902.

No. of items.	Refunds and Drawbacks.									Net Receipts.								
	India, General.	Central Provinces	Burma	Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	India, General.	Central Provinces.	Burma.	Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	Total Net Receipts.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	10,594	1,02,255	...	...	29,352	28,176	1,70,377	...	...	5,120	99,229	...	...	23,247	60,847	1,88,443
2	...	...	4	303	...	...	...	60	367	...	...	45,306	48,435	...	...	24,495	1,10,778	2,29,014
3	...	...	3,498	15,251	...	...	1,360	14,976	35,085	...	...	10,40,513	19,43,326	...	...	8,57,278	26,20,666	64,61,783
4	...	...	43	481	...	...	114	881	1,519	...	...	31,206	1,17,205	...	...	50,586	1,49,042	3,48,039
5	...	...	...	12	...	...	...	31	43	...	...	218	2,525	...	...	229	404	3,376
6	...	...	51	1,437	...	...	1,214	32,352	35,054	...	...	1,71,473	24,57,553	...	...	7,18,988	18,75,315	52,23,329
7	...	...	1,024	43,837	...	...	8	3,37,460	3,82,329	...	...	12 458	11,51,272	...	...	11,279	24,90,956	36,65,965
8	...	...	369	4,542	..	...	248	42,810	47,969	...	...	1,94,434	3,36,745	...	...	2,28,440	7,05,993	14,65,612
9	...	...	3	5,534	...	...	8,644	34,354	48,535	...	...	1,44,023	8,89,648	...	...	69,928	20,41,309	31,44,908
10	...	...	241	1,561	...	..	34	12,347	14,183	...	...	65,163	3,68,509	...	...	1,80,706	5,80,942	11,95,320
11	...	...	318	10,801	...	...	7,140	1,09,091	1,27,350	...	...	4,56,999	51,20,722	...	...	7,40,787	39,29,698	1,02,48,206
12	...	...	...	1,846	...	...	...	1,285	3,131	...	..	273	8,99,143	..	...	33,549	21,27,852	30,60,817
13	...	...	425	7,009	...	...	564	21,849	29,847	...	...	1,98,399	9,79,703	...	...	2,44,035	8,88,016	23,10,153
14	...	...	11	440	...	...	1	280	732	...	...	12,437	1,10,484	...	...	73,759	35,250	2,31,930
15	...	...	2,282	11,029	...	...	1,931	48,413	63,655	...	...	6,89,001	17,65,123	...	...	4,73,940	31,26,181	60,54,245
16	...	...	1	4,301	...	..	18	25,594	29,914	...	...	1,10,499	1,49,183	...	...	27,561	5,68,853	8,56,096
17	...	...	18,864	2,10,639	...	...	50,628	7,09,959	9,90,090	...	...	31,77,522	1,64,38,805	...	...	37,58,807	2,13,12,102	4,46,87,236
18	...	...	1,470	205	...	...	435	...	2,110	...	...	1,17,413	—*194*	...	...	68,601	11,560	1,97,380
19	...	...	1,56,937	69,277	...	...	11,947	1,352	2,39,513	...	...	61,73,461	15,79,427	...	...	5,05,325	4,79,605	87,37,818
20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	...	...	1,58,407	69,482	...	...	12,382	1,352	2,41,623	...	...	62,90,874	15,79,233	...	...	5,73,926	4,91,165	89,35,198
22	...	...	...	14,068	...	...	10	400	14,478	...	...	733	2,38,680	...	...	425	94,772	3,34,610
23	...	...	1,77,271	2,94,189	...	...	63,020	7,11,711	12,46,191	...	...	94,69,129	1,82,56,718	...	...	43,33,158	2,18,98,039	5,39,57,044
24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,764	121	4,885
25	...	...	...	...	...	...	92	157	249	...	...	...	...	...	...	84,008	51,598	1,35,606
26	...	...	...	...	...	...	92	157	249	...	...	...	...	...	...	88,772	51,719	1,40,491
27	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54,920	16,749	71,669
28	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	612	612
29	...	...	...	...	...	...	92	157	249	...	...	...	...	..	...	1,43,692	69,080	2,12,772
30	...	...	...	...	...	...	7,708	42,954	50,662	9,651	1,07,730	...	5,863	59,633	4,379	46,431	14,83,140	17,16,836
31	...	...	...	39	...	...	1,165	89	1,293	...	...	7,617	10,175	...	...	40,647	3,769	62,208
32	...	...	360	...	...	...	302	3,793	4,455	...	...	97,570	1,622	...	...	51,950	92,436	2,43,578
33	...	...	1,77,631	2,94,228	...	...	72,287	7,58,704	13,02,850	9,651	1,07,730	95,74,316	1,82,74,378	59,633	4,379	46,15,878	2,35,46,473	5,61,92,438

converted into £ at R15=£1 . £3,833,019

No. 23B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1902.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
	R	R	R	R	R
Commissioner and Assistant Commissioner (*a*)	...	...	...	46,901	46,901
Establishment and Contingencies of ditto	...	...	...	56,977	56,977
Collectors, Deputy and Assistant (*a*)	31,460	51,591	37,558	61,358	1,81,967
Office and Wharf Establishment	58,522	1,76,258	62,763	1,20,656	4,18,199
Preventive Establishment	73,889	(*a*)3,59,780	9,183	1,77,938	6,20,790
Appraising Establishment	22,591	(*a*)82,638	23,214	78,855	2,07,298
Overtime Allowance	63,135	1,44,326	5,204	29,849	2,42,514
Contingent Charges	28,617	60,531	6,330	27,086	1,22,564
Add—Portion transferred from Salt (see page 46)	...	...	...	1,34,468	1,34,468
Total Charges at the Principal Ports	2,78,214	8,75,124	1,44,252	7,34,088	20,31,678
Charges at other Ports (*vide* details below)	81,784	44,462	...	1,30,964	2,57,210
Portion of the combined Salt, Excise and Customs Establishments, transferred from Salt (see page 46)	...	...	1,30 835	...	1,30,835
TOTAL CHARGES IN INDIA	3,59,998	9,19,586	2,75,087	8,65,052	24,19,723
Total India converted into £ at R15=£1				£	**161,315**
CHARGES IN ENGLAND: Stores for India: Safe, stills, etc.					160
TOTAL CUSTOMS CHARGES				£	161,475

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.(*b*)	Contingent Charges.	TOTAL.
	R	R	R	R
Burma.				
Akyab	(*a*)2,550	18,575	779	21,904
Bassein	(*a*)2,550	8,729	286	11,565
Kyauk-Phyu	...	1,233	10	1,243
Maungdaw	...	1,329	93	1,422
Mergui	...	3,302	72	3,374
Moulmein	(*a*)7,108	27,822	705	35,635
Sandoway	...	300	5	305
Tavoy	...	4,441	95	4,536
Victoria Point	...	1,800	...	1,800
Total Burma	12,208	67,531	2,045	81,784
Bengal.				
Balasore	...	(*a*)5,483	601	6,084
Chittagong	(*a*)7,659	(*a*)21,184	1,254	30,097
Cuttack	(*a*)558	5,468	91	6,117
Dacca	...	589	90	679
Pooree	...	1,345	140	1,485
Total Bengal	8,217	34,069	2,176	44,462
Bombay.				
Sind Division	13,728	99,664	17,572	1,30,964
Total Charges at Other Ports	34,153	2,01,264	21,793	2,57,210

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 24.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION, for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
CIVIL DEPARTMENT:											
Income Tax:											
Ordinary Collections	93,472	2,57,331	9,57,463	2,49,819	50,78,262	21,51,916	12,57,876	28,444	24,58,517	31,59,179	1,56,92,279
Deductions by Government from Salaries and Pensions	2,82,984	83,305	249,830	47,004	5,14,879	3,43,352	2,15,738	14,763	3,15,254	3,52,403	24,19,512
Deductions from Interest on Government Securities	4,37,175	1,137	2,160	309	16,622	36,055	16,577	30	70,016	1,80,493	7,60,574
Penalties	74	2,253	1,822	1,950	22,939	2,541	2,071	...	10,384	3,346	47,380
Recoveries from Surplus Profits of Railway Companies	48,702	...	...	...	4,183	...	...	...	14,279	93,182	1,60,346
Other items	...	...	10	...	14,806	...	30	19	2	9,784	24,651
License Tax (Pandhari)	...	70,244	...	...	...	...	...	...	...	...	70,244
TOTAL CIVIL DEPARTMENT	8,62,407	4,14,270	12,11,285	2,99,082	56,51,691	25,33,864	14,92,292	43,256	28,68,452	37,98,387	1,91,74,986
OTHER DEPARTMENTS:											
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	3,77,846	...	...	...	...	...	...	...	1,32,124	1,35,666	6,45,636
,, Public Works ,,	63,782	10,384	39,817	9,155	95,039	64,752	1,50,747	229	43,498	45,717	5,23,120
,, Post Office ,,	78,962	...	..	...	...	...	...	...	...	...	78,962
,, Telegraph ,,	93,520	...	...	...	...	...	...	...	...	...	93,520
,, Marine ,,	23,430	...	...	...	...	...	...	...	...	...	23,430
TOTAL OTHER DEPARTMENTS	6,37,540	10,384	39,817	9,155	95,039	64,752	1,50,747	229	1.75,622	1,81,383	13,64,668
TOTAL ASSESSED TAXES	14,99,947	4,24,654	12,51,102	3,08,237	57,46,730	25,98,616	16,43 039	43,485	30,44,074	39,79,770	2,05,39,654
Deduct—Refunds	*3,765*	*2,823*	*5 979*	*1,153*	*24,022*	*17,696*	*9,364*	...	*18,879*	*22,568*	*1,06,249*
NET REVENUE from ASSESSED TAXES	14,96,182	4,21,831	12,45,123	3,07,084	57,22,708	25,80,920	16 33,675	43,485	30,25,195	39,57,202	2,04,33,405
	Total Assessed Taxes in India R2,05,39,654 converted into £ at R15 = £1									£	1,369,310
CHARGES.											
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	1,807	...	37,448	1,239	2,01,717	1,473	11,205	375	30,955	71,129	3,57,348
	Total Charges in India converted into £ at R15 = £1									£	23,823

A.—Revenue Heads.

No. 25.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Revenue from Timber and other Produce removed from the Forests by Government Agency:											
Timber	2,52,409	1,20,630	24,91,284	10,407	66,333	4,09,773	6,38,079	673	2,25,767	8,44,131	50,59,486
Firewood and Charcoal	53,598	6,719	...	...	21,460	1,27,407	4,20,662	552	2,72,282	2,47,877	11,50,557
Bamboos	3	1,506	447	4	13,648	3,947	26,409	...	4,224	528	50,716
Sandal Wood	90,473	...	...	...	...	...	...	...	35,296	10,963	1,36,732
Grass and other minor Produce	5,203	20,273	951	2,374	1,793	20,438	28,144	819	39,801	53,178	1,72,974
	4,01,686	1,49,128	24,92,682	12,785	1,03,234	5,61,565	11,13,294	2.044	5,77,370	11,56,677	65,70,465
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:											
Timber	23,222	56,641	24,15,400	2,98,007	5,73,065	6,92,396	42,533	4,436	2,56,552	5,14,827	48,77,079
Firewood and Charcoal	5,866	18,987	1,27,806	7,609	2,79,420	76,781	40,548	2,066	3,28,234	2,44,708	11,32,025
Bamboos	872	4,511	1,84,459	10,617	54,935	1,12,127	282	...	1,77,319	47,599	5,92,721
Grazing and Fodder Grass	3,408	1,05,729	2,035	16,988	24,641	1,07,861	1,64,882	2,617	5,53,800	2,65,744	12,47,705
Other minor Produce	(a) 15,350	71,786	1,03,547	29,114	1,88,212	89,417	15,220	392	5,15,754	73,824	11,02,616
Forest Stamps	...	6,12,876	...	...	...	...	...	...	...	...	6,12,876
Commutation Fees	...	52,272	...	12,959	...	...	...	...	...	...	65,231
Other items	...	8	...	...	15,353	...	...	...	...	...	15,361
	48,718	9,22,810	28,33,247	3,75,294	11,35,626	10,78,582	2,63,465	9,511	18,31,659	11,46,702	96,45,614
Confiscated Drift and Waif Wood	139	1,872	1,30,069	7,156	4,812	18,810	27,939	29	16,691	6,104	2,13,621
Revenue from Forests not managed by Government:											
Duty on Foreign Timber and other Forest Produce	...	...	3,01,603	36,184	...	13 348	...	...	...	5,661	3,56,796
Revenue from shared and private Forests	9,870	...	...	32,180	...	...	2,117	217	...	467	44,851
	9,870	...	3,01,603	68,364	...	13,348	2,117	217	...	6,128	4,01,647
Miscellaneous:											
Fines and Forfeitures	621	225	3,807	66	416	8,842	687	295	5,726	3,479	24,164
Refunds	167	1,967	19,752	915	1,242	562	461	...	...	1,674	26,740
Other Sources	5,023	39,721	92,778	48,383	46,907	33,799	39,595	916	1,11,984	58,965	4,78,071
	5,811	41,913	1,16,337	49,364	48,565	43,203	40,743	1,211	1,17,710	64,118	5,28,975
TOTAL FOREST REVENUE . R	4,66,224	11,15,723	58,73,938	5,12,963	12,92,237	17,15,508	14,47,558	13,012	25,43,430	23,79,729	1,73,60,322
Total India converted into £ at R15=£1 £											1,157,355

EXPENDITURE.											
GENERAL DIRECTION.											
Salary of the Inspector General and Assistant Inspector General of Forests (*b*)	41,185	...	...	...	...	...	...	...	...	...	41,185
Establishment and Contingencies	36,713	...	...	...	...	...	...	...	...	...	36,713
TOTAL GENERAL DIRECTION . R	77,898	...	...	...	...	...	...	...	...	...	77,898
A.—CONSERVANCY AND WORKS.											
Timber and other Produce removed from the Forests by Government Agency	1,16,287	1,44,326	7,98,027	9,614	54,272	2,72,663	4,54,701	4,843	2,71,196	4,01,259	25,27,188
Ditto ditto ditto Consumers or Purchasers	24	71,689	64,766	3,962	52,617	27,913	1,408	87	1,06,133	36,727	3,65,326
Confiscated Drift and Waif Wood	...	35	71,223	46	1,948	5,856	8,165	58	1,958	235	89,524
Revenue from Forests not managed by Government	501	...	5,227	24,150	...	3,912	...	...	...	...	33,790
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	...	14,342	59,000	26,111	43,118	3,252	20,948	24,553	1,91,324
Live Stock, Stores, Tools and Plant	61,258	20,066	89,008	15,847	47,177	17,480	4,731	16	53,825	7,465	3,16,873
Communications and Buildings	12,009	27,246	85,245	27,552	58,969	1,15,144	31,087	1,462	1,10,170	33,704	5,02,588
Demarcation, Improvement, and Extension of Forests :—											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 42C, page 102	...	...	...	...	...	...	...	...	65,979	2,629	68,608
Other Charges	25,446	1,15,081	4,61,448	20,807	60,023	1,08,859	45,322	824	2,07,243	2,24,887	12,69,940
Miscellaneous	18,484	5,175	16,680	4,516	4,558	4,196	2,716	40	6,818	35,091	98,274
TOTAL CONSERVANCY AND WORKS . R	2,34,009	3,83,618	15,91,624	1,20,836	3,38,564	5,82,134	5,91,248	10,582	8,44,270	7,66,550	54,63,435
B.—ESTABLISHMENTS.											
I.—Salaries.											
Pay of Conservators (*b*)	...	36,024	66,856	15,390	20,114	56,066	17,733	...	57,184	55,381	3,24,748
Pay of Superior Officers (*b*)	97,418	1,45,378	3,56,770	70,008	1,15,605	1,15,630	1,06,134	3,023	2,56,259	2,31,140	14,97,365
Subordinate Forests and Depôt Establishments	46,046	2,66,331	2,36,390	64,614	94,877	1,22,158	1,14,711	3,612	2,35,689	4,23,937	16,08,365
Office Establishments	16,783	53,372	1,41,285	18,791	25,732	52,245	30,088	497	1,13,461	80,838	5,33,092
Deputation and Special Allowances	13,197	5,924	70,516	3,886	4,073	3,543	7,315	65	...	7,402	1,15,921
	1,73,444	5,07,029	8,71,817	1,72,689	2,60,401	3,49,642	2,75,981	7,197	6,62,593	7,98,698	40,79,491
II.—Travelling Allowances.											
Conservators	...	2,935	5,349	1,812	2,250	4,087	2,442	...	9,028	7,496	35,399
Superior Officers	13,868	18,024	66,745	11,315	22,611	20,359	22,217	647	48,254	48,489	2,72,529
Subordinate Forest and Depôt Establishments	3,401	25,074	48,951	11,577	17,025	19,036	18,458	505	66,605	29,136	2,39,768
Office Establishments	976	2,669	13,271	622	1,674	4,449	4,459	29	21,128	(*c*) 24,103	73,380
	18,245	48,702	1,34,316	25,326	43,560	47,931	47,576	1,181	1,45,015	1,09,224	6,21,076
III.—Contingencies.											
Stationery	343	727	159	155	151	1,581	1,122	13	...	6,195	10,446
Carriage of Tents and Records	1,838	13,830	12,334	146	2,365	10,908	6,226	128	...	7,530	55,305
Rents, Rates, and Taxes	3,259	1,108	12,710	759	1,650	1,787	2,924	26	3,497	6,929	34,649
Pay of Police Guards	...	...	...	...	...	1,469	...	...	...	...	1,469
Official Postage	1,569	7,621	6,341	2,164	3,503	4,040	5,954	82	21,523	15,795	68,592
Sundries	6,361	12,582	17,156	7,037	6,937	9,247	7,304	301	32,656	8,759	1,08,340
	13,370	35,868	48,700	10,261	14,606	29,032	23,530	550	57,676	45,208	2,78,801
TOTAL ESTABLISHMENTS . R	2,05,059	5,91,599	10,54,833	2,08,276	3,18,567	4,26,605	3,47,087	8,928	8,65,284	9,53,130	49,79,368
TOTAL EXPENDITURE IN INDIA . R	5,16,966	9,75,217	26,46,457	3,29,112	6,57,131	10,08,739	9,38,335	19,510	17,09,554	17,19,680	1,05,20,701
Total India converted into £ at R15=£1 £											701,380

CHARGES IN ENGLAND:	£	
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.	1,257	
Stores for India: Tannin Extract Machinery, etc.	2,944	4,201
TOTAL FOREST EXPENDITURE . £		705,581

(*a*) Includes R11,591 on account of Cardamum.

(*b*) Includes Exchange Compensation Allowance.

(*c*) Includes R141 on account of Forest School.

No. 26.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
RECEIPTS.											
Fees for Registering Documents . .	14,714	57,292	99,237	54,101	15,95,889	4,11,150	1,44,566	7,666	12,21,315	5,74,666	41,80,596
Fees for Copies of Registered Documents .	1,731	26,084	1,840	722	26,490	25,241	49,882	2,081	30,977	10,865	1,75,913
Miscellaneous	722	13,130	7,833	367	47,284	45,028	16,113	1,039	1,98,189	7,965	3,37,670
TOTAL REGISTRATION RECEIPTS R	17,167	96,506	1,08,910	55,190	16,69,663	4,81,419	2,10,561	10,786	14,50,481	5,93,496	46,94,179
Deduct—Refunds	*28*	*165*	*42*	*143*	*3,372*	*132*	*216*	*6*	*3,382*	*5,468*	*12,954*
NET RECEIPTS under REGISTRATION R	17,139	96,341	1,08,868	55,047	16,66,291	4,81,287	2,10,345	10,780	14,47,099	5,88,028	46,81,225
Total India R46,94,179 converted into £ at R15 = £1 . £											312,945
CHARGES.											
Superintendence	...	10,289	...	...	53,354	10,817	...	...	37,076	7,875	1,19,411
District Charges	6,307	36,686	43,883	32,913	8,87,917	2,26,441	97,444	2,871	8,38,448	2,83,724	24,56,634
TOTAL CHARGES under REGISTRATION R	6,307	46,975	43,883	32,913	9,41,271	2,37,258	97,444	2,871	8,75,524	2,91,599	25,76,045
Total India converted into £ at R15 = £1 . £											171,736

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1902.

		₨	₨	₨
INDIA, GENERAL.				
Tribute from Ajehgarh		7,014		
" Amjeerah		33,098		
" Bundi		60,000		
" Behut		1,400		
" Chirkhari		8,584		
" Doongurpur		18,135		
" Holkar		6,050		
" Jodhpur		98,000		
" Jaipur		4,00,000		
" Jhalawar		33,473		
" Kotah		2,34,720		
" Kilcheepur		8,058		
" Punnah		9,955		
" Paldeo		242		
" Rutlam		44,870		
" Sailana		18,140		
" Sirohi		6,881		
" Lawa		225		
" Shahpura		10,000		
" Udaipur		2,00,000		
Nizam's Government on account of Maharatta Chouth		1,08,108		
			13,06,953	
Contribution of Jodhpur towards cost of Erinpura Irregular Force		1,15,000		
" " Kotah towards cost of Deolee Irregular Force		2,00,000		
" " Bhopal towards cost of Bhopal Levy		1,61,291		
Contribution towards cost of United Malwa Contingent:				
From Jowrah		74,182		
Contributions towards cost of Malwa Bheel Corps:	₨			
From Alirajpur	1,676			
" Amjeerah	28,325			
" Burwanee	3,801			
" Dhar	7,005			
" Jhabuah	781			
" Jobat State	100			
		41,688		
			5,92,161	
Fees on Succession:				
Bijawar			28,211	
TOTAL INDIA GENERAL				19,27,325
CENTRAL PROVINCES.		₨		
Tribute from Kawardha State		32,000		
" Kalahandi "		18,000		
" Nandgaon "		70,000		
" Chuikhandan "		15,000		
" Khairagarh "		70,000		
" Bastar "		15,200		
" Sonpur "		13,500		
" Other Petty States		18,200		
			2,51,900	
Fees on Succession:				
Nazrana payable by Nandgaon State			60,507	
TOTAL CENTRAL PROVINCES				3,12,407
Carried forward				22,39,732

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1902—*continued.*

	R	R	R
Brought forward			22,39,732
BURMA.			
Tribute from Shan States		3,15,950	
" Mōng Mit State		20,000	
" Other States		24,235	
TOTAL BURMA			3,60,185
ASSAM.			
Tribute from Ramrai	100		
" Manipur	50,000		
		50,100	
Fees on Succession :			
Cherra	125		
Nongstoin	150		
		275	
TOTAL ASSAM			50,375
PUNJAB.			
Tribute from Kapurthalla	1,31,000		
" Chumba	3,800		
" Mandi	1,00,000		
" Sukeith	11,000		
" Various Petty States	30,675		
		2,76,475	
Fees on Succession :			
Patiala State	10,000		
Keonthal State	2,000		
		12,000	
TOTAL PUNJAB			2,88,475
MADRAS.			
Tribute from Travancore		7,83,112	
Peskhash from Laccadive Islands		11,383	
" and Subsidy from Cochin		2,00,089	
" " Maisur		35,00,000	
" " Travancore		13,318	
TOTAL MADRAS			45,07,902
BOMBAY.			
Tribute from Kathiawar	5,16,812		
" from various Petty States	50,449		
Subsidy from the Kutch Government	1,86,950		
Contribution from Baroda State	3,55,075		
" Jagirdars, Southern Mahratta Country	76,146		
		11,85,432	
Fees on Succession :			
Fatehsing Shahji Raji Bhosle of Akalkot State (third instalment)	35,000		
Miraj State Junior	86,073		
		1,21,073	
TOTAL BOMBAY			13,06,505
TOTAL TRIBUTES, ETC.			87,53,174
Total converted into £ at R15 = £1		£	583,545

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section B.—Interest.

Revenue £ 785,680. Expenditure £ 1,944,338.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Interest . .	28	Receipts	61	...	785,680	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	29	Expenditure	63	...	...	1,563,915
Interest on other Obligations . .	30	Expenditure	66	...	...	380,423
			Total .		785,680	1,944,338

No. 28.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1902.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Loans and Advances.											
Imperial Loans and Advances, etc., set forth in Account No. 93, page 272 .	14,52,069	15,093	...	...	14,79,699	...	36,086	5,400	2,62,774	14,73,461	47,24,582
Provincial Loans and Advances set forth in Account No. 93A, page 282 . .	...	96,801	22,640	576	2,69,549	4,28,553	2,80,765	...	2,30,472	3,06,059	16,35,415
Other Advances	14,377	...	...	...	...	...	...	...	...	2,883	17,260
Total Interest on Loans and Advances	14,66,446	1,11,894	22,640	576	17,49,248	4,28,553	3,16,851	5,400	4,93,246	17,82,403	63,77,257
Investments.											
Securities held by the Paper Currency Department, *vide* Account No. 34C, page 84	34,70,420	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds . .	1,679	3,628	...	489	16,098	22,260	1,495	...	82,467	41,498	1,69,614
Total Interest on Investments .	34,72,099	3,628	...	489	16,098	22,260	1,495	...	82,467	41,498	36,40,034
Arrears due to the Government.											
Of Land Revenue	1	...	...	...	1,144	...	...	...	24,108	574	25,827
Of other Revenue	154	...	...	...	...	...	...	...	7,056	3,206	10,416

Of District Road Cess	...	...	...	...	40,462	...	...	...	...	...	40,462
Of Public Works Cess	...	...	...	...	40,243	...	...	...	...	...	40,243
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	11,024	...	2,232	...	13,256
Total Interest on Arrears due to Government	155	...	...	...	81,849	...	11,024	...	33,396	3,780	1,30,204
Sundry Accounts.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	3,532	...	...	...	...	...	...	...	...	886	4,418
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railway Companies . . .	4,35,980	...	...	...	...	...	...	...	...	6	4,35,986
Sundry Items	13,693	158	445	403	7,437	428	587	...	5,211	11,667	40,029
Total Sundry Accounts .	4,53,205	158	445	403	7,437	428	587	...	5,211	12,559	4,80,433
TOTAL RECEIPTS IN INDIA . R.	53,91,905	1,15,680	23,085	1,468	18,54,632	4,51,241	3,29,957	5,400	6,14,320	18,40,240	1,06,27,928

Total India converted into £ at R15=£ 1 . £ 708,529

RECEIPTS IN ENGLAND:

	£	
Interest realized from investment of Cash Balance	75,676	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	1,475	
		77,151
TOTAL INTEREST RECEIPTS . £		785,680

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1902.

	Amount of Loan, 31st March 1902.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.				
Loans bearing interest at 4½ per cent.:	R	R	R	R
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	
				4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	2,66,00,000	10,64,000	11,21,867	
				19,09,867
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	23,94,65,500	83,81,293	84,65,404	
Loan of 1854-55	32,19,92,500	1,12,69,738	1,10,98,930	
Transfer Loan of 1st May 1865	34,53,26,200	1,20,86,417	1,20,30,635	
Loan of 1879	4,58,83,900	16,05,937	16,36,979	
Loan of 1900-1901	3,88,44,100	13,59,544	10,00,891	
				3,42,32,839
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	11,07,07,200	33,21,216	32,98,755	
				32,98,755
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	11,800	472	400	
Cawnpore-Achneyra Railway Debenture Loan	1,400	56	(*a*)4,718	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	8,42,000	33,680	(*b*)42,997	
				48,115
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	23	
4½ per cent. Loan of 1872	...	...	11	
4½ per cent. Transfer Loan of 1878	...	...	1	
Transfer Loan of 1879, 4½ per cent. portion	...	...	3,498	
Ditto ditto 7*s*. sterling p.c. portion	...	...	17	
4 per cent. Loan of 1835-36	...	...	236	
4 per cent. Loan of 1842-43	...	...	7,222	
4 per cent. Loan of 1854-55	...	...	2,622	
4 per cent. Transfer Loan of 1st May 1865	...	...	11,817	
Reduced 4 per cent. Loan of 1879	...	...	3,527	
3½ per cent. Loan of 1853-54	...	...	443	
3½ per cent. Loan of 1893-94	...	...	3,866	
4 per cent. Ghazipur-Dildarnagar Railway Debenture Loan	...	...	340	
				33,623
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	6,550	262	78	
Temporary Loan			1,45,708	
Discount on Loans—				
Discount on Loan raised during the year		2,69,547		
Commission on conversion of Loans		9		
			2,69,556	
				4,15,342
TOTAL INTEREST ON RUPEE DEBT IN INDIA . R				4,03,88,541
Total India converted into £ at R15=£1 . £				2,692,570
Carried forward . £				2,692,570

(*a*) Represents additional payment on account of Surplus Profits.
(*b*) Includes R10,388 additional payment on account of Surplus Profits of the Cawnpore-Achneyra Section of the Rajputana-Malwa Railway.

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1902—*continued.*

	Amount of Loan, 31st March 1902.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward				2,692,570
STERLING DEBT.				
India 3½ per cent. Stock	63,110,135	2,208,855	2,211,588	
India 3 per cent. Stock	47,135 384	1,414,061	1,378,190	
India 2½ per cent. Stock	11,892,207	297,305	297,288	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	55	
India Bills	4,000,000	...	129,860	
East Indian Railway Debenture Stock, 4½ per cent.	1,435,650	64,604	64,555	
Eastern Bengal Railway Debenture Stock, 4 per cent.	348,666	13,947	13,946	
South Indian Railway Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Debenture Stock, 4 per cent	2,701,450	108,058	195,925	
Great Indian Peninsula Railway Debentures, 3 per cent.	1,318,800	39,564		
Do. do., 2¾ per cent.	300,000	8,250		
Do. do., 2½ per cent.	1,602,100	40,052		
			4,310,532	
Discount, Sinking Fund			(a) 22,048	
Discount on the issue and sales of 2,009,500*l.* India 3 per cent. Stock			37,778	
TOTAL INTEREST ON STERLING DEBT £				4,370,358
GRAND TOTAL £				(b) 7,062,928

(The amount 195,925 is bracketed against the four Great Indian Peninsula Railway items.)

(*a*) Includes £19,481 charged to "Interest on Debt" and £2,567 charged to "State Railways—Interest on Debt."

(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	*—2,36,33,592*	4,15,266	*—2,32,18,326*	4,55,51,679	84,96,520	5,40,48,199
Central Provinces	...	1,03,048	...	1,03,048	(*c*) 18,50,162	...	18,50,162
Burma	...	12,972	...	12,972	...	...	...
Assam	...	870	...	870	...	...	...
Bengal	...	2,09,602	...	2,09,602	(*c*) 991	24,54,094	24,55,085
United Provinces of Agra and Oudh	...	3,41,523	...	3,41,523	(*c*), 3,71,643	32,11,230	35,82,873
Punjab	...	2,18,718	...	2,18,718	...	...	...
Madras	...	1,80,144	76	1,80,220	(*c*) 49,389	...	49,389
Bombay	...	5,54,206	...	5,54,206	...	...	...
Total India . R	...	*—2,20,12,509*	4,15,342	*—2,15,97,167*	4,78,23,864	1,41,61, 844	6,19,85,708
Ditto converted into £ at R 15 = £ 1 £	...	***—1,467,501***	27,690	***—1,439,811***	3,188,258	944,123	4,132,381
England . £	2,946,467	...	57,259	3,003,726	(*d*) 1,366,632	...	1,366,632
TOTAL . £	2,946,467	*—1,467,501*	84,949	1,563,915	4,554,890	944,123	5,499,013

TOTAL £7,062,928 as above.

(*c*) Charged to Interest chargeable against Companies on Advances.

(*d*) Includes £218,824 on account of Interest chargeable against Companies on Advances.

B.—Interest.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1902, in continuation of the Account of the PUBLIC DEBT (Account No. 29).

	Amount, 1st April 1901.	Amount, 31st March 1902.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA, GENERAL.				
Special Loans.	R	R	R	R
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	26,720
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	13,650
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	4,573
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3¾	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	19,060
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,864
Service Funds.				
Uncovenanted Service Family Pension Fund	1,43,71,136	1,45,81,595	6, 4, and 3½	8,50,350
Savings Banks.				
Post Office Savings Bank Deposits	10,04,32,569	10,68,21,233	3⅛	30,61,164
State Railway Provident Institutions	25,31,231	27,59,200	3¾ and 3⅛	94,140
Regimental Savings Banks Deposits	6,37,203	...	3¾	27,764
Financial Department Provident Fund	(b) 25,648	45.979	4	1,442
Civil Engineers' Provident Fund	47,39 394	50,86,769	4	1,92,114
Forest Officers' Provident Fund	3,24,212	3,99,262	4	14,029
Police Officers' Provident Fund	3,181	5,189	4	146
Cemetery Endowment Fund	...	7,592	3½ and 3⅛	238
Postal Insurance and Life Annuity Fund	14,77,133	18,22,535	3½	56,833
General Family Pension Fund	66,565	55,263	3⅛	1,496
Hindu Family Annuity Fund	33,286	18,866	3⅛	1,166
Bengal Christian Family Pension Fund	2,046	2,368	3⅛	105
Post Office Guarantee Fund	3,24,427	3,29,055	4	12,000
Miscellaneous.				
Balances of Railway Funds	7,81,198	11,01,298	3⅛	27,371
Telegraph Fine Fund	(b) 14,180	14,959	3⅛	444
Miscellaneous accounts	...	...	...	410
TOTAL	12,73,20,476	13,46,08,230		44,13,654
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	(b) 24,422	30,283	3¾ and 3⅛	1,002
Police Officers' Provident Fund	(b) 13,206	22,242	4	679
Cemetery Endowment Fund	...	4,503	3½ and 3⅛	141
Miscellaneous.				
Refunds	...	...	...	2
TOTAL	37,628	57,028		1,824
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	(b) 16,479	30,557	4	933
Cemetery Endowment Fund	...	7,377	3½ and 3⅛	231
Miscellaneous.				
Miscellaneous accounts	...	...	...	1,038
Refunds	...	...	...	15
TOTAL	16,479	37,934		2,217
Carried forward . R	12,73,74,583	13,47,03,192		44,17,695

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1 for corrections since made.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1902, etc.—*continued.*

	Amount, 1st April 1901.	Amount, 31st March 1902.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	12,73,74,583	13,47,03,192		44,17 695
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	(a) 14,868	6,613	3¾ and 3⅛	378
Cemetery Endowment Fund	...	2,290	3½ and 3⅛	72
TOTAL	14,868	8,903		450
BENGAL.				
Savings Banks.				
State Railway Provident Institutions	17,28,201	18,74,405	3¾ and 3⅛	64,787
Police Officers' Provident Fund	38,395	61,712	4	1,872
Opium Department Provident Fund	...	9,400	4	117
Cemetery Endowment Fund	...	10,670	3½ and 3⅛	334
Miscellaneous.				
Compensation for lands taken up for public purposes	...	...	...	331
Land Revenue collections refunded	...	...	...	547
Miscellaneous accounts	...	...	...	40,789
Refunds	...	...	...	1,611
TOTAL	17,66,596	19,56,187		1,10,388
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pension	(a) 1,47,24,633	1,47,20,689	6, 5, and 4	6,93,712
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(b)	(b)	(b)	2,400
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
State Railway Provident Institutions	10,37,981	11,37,060	3¾ and 3⅛	38,564
Police Officers' Provident Fund	29,701	53,991	4	1,667
Cemetery Endowment Fund	...	24,000	3½ and 3⅛	750
Miscellaneous.				
Miscellaneous Accounts	...	...	...	9
TOTAL	1,59,92,315	1,61,35,740		7,45,102
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
State Railway Provident Institutions	44,42,776	49,22,333	3¾ and 3⅛	1,66,262
Police Officers' Provident Fund	25,054	39,155	4	1,196
Cemetery Endowment Fund	...	14,664	3½ and 3⅛	455
Miscellaneous.				
Miscellaneous accounts	...	...	...	3,318
Refunds	...	...	...	13
TOTAL	44,77,830	49,86,152		1,71,744
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	...	2,013	3½ and 3⅛	65
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	1,260	1,260	5	63
Service Funds.				
Military Assistant Surgeons' Fund	3,44,344	3,48,286	4	13,991
Savings Banks.				
State Railway Provident Institutions	1,71,969	...	3¾ and 3⅛	...
Regimental Savings Banks Deposits	1,92,562	...	3¾	...(c)
Forest Officers' Provident Fund	31,648	45,014	4	1,459
Police Officers' Provident Fund	23,386	38,842	4	1,217
Miscellaneous.				
Land Revenue collections refunded	...	...	...	202
Miscellaneous accounts	...	...	...	3,913
Refunds	...	...	...	46
TOTAL	7,65,169	4,33,402		20,891
Carried forward	15,03,91,361	15,82,25,589		54,66,335

(a) Differs from last year's closing balance by 1, for corrections since made.
(b) Shown under India, General.
(c) Included in the amount shown against "Regimental Savings Banks Deposits" under India, General.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1902, etc.—*continued.*

	Amount, 1st April 1901.	Amount, 31st March 1902.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward .	15,03,91,361	15,82,25,589		54,66,335
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh .	(a)	(a)	(a)	55,262
Educational Funds .	9,11,548	9,11,548	6 and 5	7,773
Charitable Funds .				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch) .	(b)21,02,031	21,94,041	6 and 3½	1,14,397
Savings Banks.				
Regimental Savings Banks Deposits .	(b) 2,54,339	...	3¾	8,526
Forest Officers' Provident Fund .	71,765	82,514	4	3,060
Police Officers' Provident Fund .	14,899	27,875	4	789
Cemetery Endowment Fund .	...	43,597	3½ and 3⅛	1,362
Uncovenanted Service Family Pension Fund (Life Assurance Branch) .	1,33,697	1,28,584	3⅛	4,184
Local Fund Pension Fund .	78,603	88,804	3⅛	2,740
Miscellaneous.				
Revenue collections refunded .	...			99
Miscellaneous accounts .	...			8,637
Refunds .	...			192
TOTAL .	35,66,882	34,76,963		2,39,171
TOTAL IN INDIA . R	15,39,58,243	16,17,02,552		57,05,506
Total India converted into £ at R 15=£1 . £				380,367
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . £				56
GRAND TOTAL . £				380,423

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1, for corrections since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	R	R	R	R	R	R	R	R	R	R	R
Uncovenanted Service Fund	8,50,350	...	...	...	...	...	...	...	...	1,14,397	9,64,747
Military Assistant Surgeons' Fund .	...	...	...	...	...	...	...	...	13,991	...	13,991
TOTAL SERVICE FUNDS R	8,50,350	...	...	...	...	...	...	...	13,991	1,14,397	9,78,738
SAVINGS BANKS.											
Post Office Savings Bank .	30,61,164	...	...	...	...	...	...	...	...	...	30,61,164
State Railway Provident Institutions .	94,140	1,002	...	378	64,787	38,564	1,66,262	...	...	...	3,65,133
Regimental Savings Banks	27,764	...	...	...	...	...	...	...	...	8,526	36,290
Financial Department Provident Fund .	1,442	...	...	...	...	...	...	...	...	...	1,442
Civil Engineers' Provident Fund .	1,92,114	...	...	...	...	...	...	...	...	...	1,92,114
Forest Officers' Provident Fund .	14,029	...	...	...	...	...	...	...	1,459	3,060	18,548
Police Officers' Provident Fund .	146	679	933	...	1,872	1,667	1,196	...	1,217	789	8,499
Opium Department Provident Fund .	...	...	...	...	117	...	...	...	...	...	117
Cemetery Endowment Fund	238	141	231	72	334	750	455	65	...	1,362	3,648
Other Bank accounts .	71,600	...	...	...	...	...	...	...	...	6,924	78,524
TOTAL SAVINGS BANKS R	34,62,637	1,822	1,164	450	67,110	40,981	1,67,913	65	2,676	20,661	37,65,479

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section C.—Post Office, etc.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Post Office . .	31	Receipts and Expenditure . . .	68	...	1,383,709	1,280,624
Telegraph . .	32	Receipts	69	...	908,109	...
" . .	"	Expenditure	70	...	...	904,187
" . .	32A	Details of Message Revenue, Indian Telegraphs	71	5,79,053	...	...
" . .	32B	Details of Message Revenue, Indo-European Telegraphs	71	1,41,477	...	...
" . .	32C	Capital Cost of Indian Telegraph Lines .	71	2,47,741	...	...
" . .	32D	Outlay on Construction of Telegraph Lines .	74	1,86,110	...	...
" . .	"	Do. do. Lines under Agreement	74	2,443	...	...
" . .	32E	Details of Working and Maintenance of the Indian Telegraph Department . .	75	4,98,921	...	...
" . .	32F	Capital Cost of Indo-European Telegraph Lines	76	47,066	...	...
" . .	32G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	77	40,608	...	...
" . .	32H	Do. do. Persian Section	78	16,147	...	...
Mint . . .	33	Receipts and Charges	79	...	555,369	504,029

No. 31.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1902.

RECEIPTS.
India, General.
IMPERIAL.

	R	R	R	R
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service		12,71,380		
Sale of Postage Stamps:				
Ordinary Stamps		1,26,60,908		
Service Stamps		29,18,829		
Mail Cart, Passenger, Parcel and Goods Service Receipts		3,55,184		
Receipts on account of Money Orders		34,78,556		
Receipts on account of British Postal Orders		8,192		
Fees and Petty Receipts		1,13,015		
Contributions from Native States		6,000		
		2,08,12,064		
Deduct—				
Amount of Postage received in India and paid to the Post Master General, London	*1,14,125*			
Payments to Colonial and other Foreign Administrations	*38,489*			
Refunds	*8,441*			
		1,61,055	2,06,51,009	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	
Imperial	...	...	...	...	...	...	...	8,690	...	...	8,690	8,690
Provincial	...	7,806	...	...	...	...	7,639	...	33	...	15,478	15,478
Local	...	...	10	...	12,518	...	48,071	19,860	...	...	80,459	80,459
TOTAL	...	7,806	10	...	12,518	...	55,710	28,550	33	...	1,04,627	

TOTAL RECEIPTS OF THE POST OFFICE	R	2,07,55,636
Total India converted into £ at R15=£1	£	1,383,709

CHARGES.
India, General.
IMPERIAL.

	R	R	R
Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(a) 95,560		
Office Establishment	72,256		
Allowances	19,717		
Supplies and Services	23		
Office Expenses	15,672	2,03,228	
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	64,831		
Office Establishment	4,68,929		
Allowances	7,104		
Supplies and Services	158		
Office Expenses	16,381	5,57,403	
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(a) 2,05,609		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	(a) 8,23,845		
Office Establishments	76,29,251		
Allowances	6,12,446		
Supplies and Services	4,15,778		
Office Expenses	9,48,041	1,06,34,970	
Conveyance of Mails:			
Road Establishment	11,16,640		
Ferry and Boat Charges	26,371		
Contingent Road Charges and Allowances	1,19,673		
Bounty Money	3,390		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges	6,88,991		
Railway Charges	8,534		
Payments to State and other Railways	13,80,422	33,44,021	
Subsidies		6,25,344	
Discount on Sale of Postage Stamps		1,97,190	
Stationery and Printing		(b) 8,14,098	
Miscellaneous Charges of Post Office		33,152	1,64,09,406

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R		
Imperial	27,857	...	...	...	...	...	...	4,037	...	...	31,894	4,037	27,857
Provincial	...	68,431	1,16,154	7,527	2,787	...	1,61,977	...	1,05,596	1,02,758	5,65,230	5,65,230	
Local	7,845	...	1,17,709	41,386	3,50,632	1,85,067	51,759	22,278	...	...	7,76,676	7,68,831	7,845
TOTAL	35,702	68,431	2,33,863	48,913	3,53,419	1,85,067	2,13,736	26,315	1,05,596	1,02,758	13,73,8	13,38,098	1,64,45,108

TOTAL CHARGES in INDIA	R		1,77,83,206
Total India converted into £ at R15=£1			£ 1,185,547
CHARGES IN ENGLAND:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£	52,000	
Portion borne by India of the cost of the design for the new series of English and Indian Stamps	"	140	
		52,140	
Stores for India	"	42,937	
TOTAL CHARGES in ENGLAND	£		95,077
TOTAL CHARGES OF THE POST OFFICE	£		1,280,624

N.B.—The estimated amount of Sea-Postage retained by India is £3,072

(a) Includes Exchange Com...

No. 32.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1902.

RECEIPTS.	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.	R	£	£	£	£
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 A*)	86,85,791	579,053	...	...	579,053
Rent of Wires and Instruments leased to Railways and Canals	19,50,656	130,043	...	...	130,043
Rent of Local and Private Lines	2,09,735	13,982	...	...	13,982
Royalties from Telephone Companies	22,144	1,476	...	...	1,476
Recoveries from Guarantors	*—9,457*	*—630*	...	...	*—630*
Miscellaneous Revenue	63,254	4,217	...	...	4,217
TOTAL INDIAN TELEGRAPHS	1,09,22,123	728,141	...	...	728,141
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 B*)	25,52,397	170,160	*—28,683*	...	141,477
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund	...	...	*—17,991*	...	*—17,991*
Miscellaneous Revenue	19,845	1,323	851	...	2,174
TOTAL INDO-EUROPEAN TELEGRAPHS	25,72,242	171,483	*—45,823*	...	125,660
Add—Payments in England taken in reduction of receipts	...	...	54,308	...	54,308
TOTAL	25,72,242	171,483	8,485	...	179,968
TOTAL REVENUE, TELEGRAPH DEPARTMENT	1,34,94,365	899,624	8,485	...	908,109
		GRAND TOTAL £		908,109	

CHARGES.	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 32 C*)	28,28,297	188,553	...	188,553	...
Buildings " "	1,178	79	...	79	...
Apparatus and Plant " "	1,48,421	9,895	...	9,895	...
Stores and other Suspense Accounts " "	*—19,58,366*	*—130,558*	162,611	32,053	...
	10,19,530	67,969	162,611	230,580	...
DEDUCT:					
Receipts on Capital Account, etc.	*22,051*	*1,470*	...	*1,470*	...
TOTAL CAPITAL	9,97,479	66,499	162,611	229,110	...
REVENUE:					
General Charges	14,07,297	93,820	3,469	...	97,289
Maintenance of Lines	15,55,587	103,706	...	...	103,706
Working and Maintenance of Signal Offices	44,72,483	298,165	...	...	298,165
Suspense Accounts	*—3,588*	*—239*	...	...	*—239*
TOTAL REVENUE (*Account No. 32 E*)	74,31,779	495,452	3,469	...	498,921
TOTAL INDIAN TELEGRAPHS, carried forward	84,29,258	561,951	166,080	229,110	498,921

No. 32.—ACCOUNT of CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1902—*continued.*

	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
	R	£	£	£	£
Brought forward	84,29,258	561,951	166,080	229,110	498,921
INDO-EUROPEAN TELEGRAPHS :					
CAPITAL :					
Persian Gulf Section :					
Cables (*Account No. 32F*)	5,70,781	38,052	...	38,052	...
Buildings	*—2,500*	*—166*	...	*—166*	...
Stores and other Suspense Accounts „ „	*—7,02,325*	*—46,822*	55,571	8,749	...
TOTAL PERSIAN GULF SECTION	*—1,34,044*	*—8,936*	55,571	46,635	...
Persian Section :					
Telegraph lines (*Account No. 32F*)	7,548	503	...	503	...
Buildings	...	...	...	...	...
Stores and Suspense Account „ „	*—1,075*	*—72*	...	*—72*	...
TOTAL PERSIAN SECTION	6,473	431	...	431	...
TOTAL CAPITAL	*—1,27,571*	*—8,505*	55,571	47,066	...
REVENUE :					
Persian Gulf Section :					
General Charges (*Account No. 32G*)	80,286	5,353	789	...	6,142
Maintenance of Lines „ „	52,375	3,492	...	...	3,492
Maintenance of Cable „ „	2,37,502	15,833	...	...	15,833
Working and Maintenance of Signal Offices „ „	2,00,010	13,334	...	...	13,334
Subsidies and Royalties „ „	27,108	1,807	...	...	1,807
TOTAL PERSIAN GULF SECTION	5,97,281	39,819	789	...	40,608
Persian Section :					
General Charges (*Account No. 32H*)	72,206	4,814	716	...	5,530
Maintenance of Lines „ „	65,143	4,343	...	...	4,343
Working and Maintenance of Signal Offices „ „	93,519	6,234	40	...	6,274
TOTAL PERSIAN SECTION	2,30,868	15,391	756	...	16,147
TOTAL REVENUE	8,28,149	55,210	1,545	...	56,755
TOTAL INDO-EUROPEAN TELEGRAPHS	7,00,578	46,705	57,116	47,066	56,755
ADD :—Payments in England taken in reduction of receipts	...	...	54,308	...	54,308
TOTAL	7,00,578	46,705	111,424	47,066	111,063
RED SEA AND INDIA TELEGRAPH :					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26 Vic., C. 39	...	...	18,027	...	18,027
TOTAL CHARGES, TELEGRAPH DEPARTMENT	91,29,836	608,656	295,531	276,176	628,011
		GRAND TOTAL	£	904,187	

No. 32A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	AMOUNT.
	R
Receipts ;	
Sale of Telegraph Stamps	68,35,456
Postage Stamps on Messages	23,13,915
State (bearing) Messages, etc.	16,36,142
From other Telegraph Administrations	5,06,377
TOTAL	1,12,91,890
Deduct ;	
Payments to other Telegraph Administrations	*25,20,916*
Refunds of Over-charges and Delivery Charges	*85,183*
TOTAL DEDUCTION	*26,06,099*
NET MESSAGE REVENUE	86,85,791
NET MESSAGE REVENUE CONVERTED INTO £ AT R15 = £1 £	579,053

No. 32B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	India Converted into £ at R15=£1.	England.	TOTAL.
	R	£	£	£
Receipts from Indian Telegraph Department	24,13,289	160,886	...	160,886
Cash collections in Gulf Section	72,685	4,846	...	4,846
" Persian Section	66,423	4,428	7,634	12,062
TOTAL	25,52,397	170,160	7,634	177,794
Deduct ;				
Payments to other Administrations	...	...	*36,317*	*36,317*
NET MESSAGE REVENUE	25,52,397	170,160	*—28,683*	141,477

No. 32C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1901-1902.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL :					
Telegraph Lines ;	R	R	R	R	R
Departmental, Railway and Canal } *Account No. 32D*	27,91,647	...	27,91,647	5,34,92,781	5,62,84,428
Under Agreement } *Account No. 32D*	36,650	...	36,650	21,09,272	21,45,922
Gilgit Lines } *Account No. 32D*	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	*—56,745*	*—56,745*
TOTAL TELEGRAPH LINES	28,28,297	...	28,28,297	5,57,00,988	5,85,29,285
Telegraph Buildings ;					
Signal Offices	1,178	2,64,828	2,66,006	53,90,752	56,56,758
Quarters for Staff	...	8,805	8,805	21,609	30,414
Cable Houses and Tanks	...	...	...	40,172	40,172
Store Houses	...	5,836	5,836	4,39,947	4,45,783
Workshop Buildings	...	...	...	3,38,914	3,38,914
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	1,178	2,79,469	2,80,647	62,42,000	65,22,647
Apparatus and Plant ;					
Equipment of Signal Offices	1,13,699	...	1,13,699	27,02,470	28,16,169
Miscellaneous	34,722	...	34,722	1,91,682	2,26,404
TOTAL APPARATUS AND PLANT	1,48,421	...	1,48,421	28,94,152	30,42,573
Stores	4,71,749	...	4,71,749	41,37,789	46,09,538
Other Suspense Accounts	9,058	...	9,058	*—2,363*	6,695
Exchange on all Expenditure in England prior to 1887-88	...	...	...	24,09,440	24,09,440
Less charged on Account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	4,80,807	...	4,80,807	65,50,455	70,31,262
TOTAL	34,58,703	2,79,469	37,38,172	7,13,87,595	7,51,25,767
Deduct ;					
Receipts on Capital Account, etc.	*22,051*	...	*22,051*	*4,58,590*	*4,80,641*
TOTAL CAPITAL, IMPERIAL	34,36,652	2,79,469	37,16,121	7,09,29,005	7,46,45,126
PROVINCIAL :					
Telegraph Lines	...	...	...	} 52,370	52,370
" Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	34,36,652	2,79,469	37,16,121	7,09,81,375	7,46,97,496
Total Converted into £ at R15=£1 £	229,110	18,631	247,741	4,732,092	4,979,833

No. 32D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1901-1902.

LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES.	R
Assam Division.	
Erecting an extra wire on the line from Gauhati to Dimapur	16,539
Ditto ditto from Manipur to Tammu	−977
Erecting an extra wire and supplanting A. B. C. by B. C. D. posts from Comilla to Badarpur Junction	−58
Erecting an extra wire from Gauhati to Dimapur	−769
Bellary Division.	
Erecting two 600 lbs. wires along the M. S. Railway from Narad to Belgaum	34,302
Erecting wires along the Calicut-Cannanore Railway and dismantling the Calicut-Cannanore Road line from Calicut to Cannanore	1,345
Erecting one extra wire from Bangalore to Guntakul	21,257
Erecting a 600 lbs. iron wire from Belgaum to Bellary	27,135
Erecting an extra wire 600 lbs. per mile on the line from Poona, S. M. Railway Junction, to Belgaum Junction West	37,265
Constructing a line from Vayitri to Manantoody	13,309
Bengal Division.	
Reconstructing the departmental line from Tundla Junction post to Punjab Division Junction post, Ghaziabad	60,298
Ditto ditto from Allahabad Office terminal to Cawnpore, E. I. Railway crossing terminal	70,178
Erecting an extra 600 lbs. per mile wire from B. N. Railway Junction, Asansol, to Bankipore Office	29,755
Bombay Division.	
Erecting two wires from Bombay to Bhusawal	62,829
Constructing a telegraph line from Parbhani Railway Station to Mominabad	14,680
Reconstructing the rest of the Nandgaon-Bhusawal line with B. G. rails from Panchora to Bhusawal Office	−18,161
Reconstructing the main line, from mileage 217-18, to Sholapur Junction, 284-5	−21,366
Reconstructing the line from Sholapur Junction, mile 284 to 393—5 miles North of Raichur	39,495
Constructing the line from Bezwada to Jogiapett	−141
Extending the departmental wire from Nander to Hyderabad, Deccan	21,179
Lower Burma.	
Reconstructing the line from Insein to Letpadan	−34,742
Erecting a wire and constructing a line from Thabygone to Syrium, Syrium to Ohue	−171
Reconstruction of line from Rangoon to Toungoo	90,984
Replacing wooden posts from Toungoo to Thazi	−1,978
Reconstructing the line from Letpadan to Prome	20,401
Constructing a line from Mongpawn to Loilene	7,864
Upper Burma Division.	
Erecting a third wire from Kalewa to Tammu	−191
Eastern Bengal Division.	
Erecting a new departmental wire from Narculdanga terminal to Bheramara E. F. Cable house	11,957
Moving the Fackirabaz Cable from house to 1,325 yards back	9,979
Laying a spare cable Guttapercha core across the Pudda from Madhubdia to Gascanchanpur	−24
Erecting two wires, 600 lbs. per mile, from Parbatipur to Dhubri	24,549
Carried forward	5,36,722

LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	R
Eastern Bengal Division—*contd.*	
Brought forward	5,36,722
Laying two Guttapercha core A cables across the Ganges at Sara	14,354
Capital cost of old cable at Sara	−18,205
East Coast Division.	
Transferring departmental wires from road to Railway supports and dismantling the road line and constructing certain loops from Midnapur to Bankura	−10,838
Extending the Madras-Nellore Local wire from Nellore to Bezwada	26,329
Constructing a second line from Santragachi to Kharagpur	21,704
Erecting a 300 lbs. copper wire on the existing supports from Rajmundry to Barang	1,13,250
Cross staying the line in the Bezwada Sub-division	9,199
Cross staying the line from Rajmundry to Barang	12,868
Erecting H. D. copper wire 300 lbs. per mile from Rajmundry to Madras	90,590
Cross staying the line from Barang to Kharagpur	12,372
Dismantling the road line and transferring the wires to the Railway supports from Barang to Rambha	−16,655
Erecting a 300 lbs. per mile hard drawn copper wire on existing supports from Howrah to Barang	61,687
Dismantling the road line and erecting the wires on existing supports along the Railway from Vizagapatam Office to Samalkotta Junction	−4,429
Transferring Government wires from road to Railway supports, from Bhadrak to Jellasore	−14,422
Erecting three copper wires on existing supports from Howrah to Sini	1,16,084
Madras Division.	
Reconstructing the line and erecting an extra departmental wire from Kodalundi Junction to Shoranur Junction	37,242
Transferring the departmental wires to Railway supports, etc., from Shoranur to Eruacolum	12,393
Erecting an extra wire from Tricihnopoly Office to Madura Office	844
Reconstructing the telephone lines and opening seven new offices for the Madras Postal Telephone system	296
Reconstructing the line from Cuddapah to Guntakul	2,925
Fixing rails posts to shape the girders of the Vaigari Bridge	240
Reconstructing the line from Arkonum to Cuddapah	32,729
Connecting 11 sub-post offices by telephone with the postal exchange system at Madras	43
Central Provinces.	
Reconstruction of line and erecting an extra copper wire from Khandwa to Bhusawal	−4,299
Reconstructing the line with 24 posts per mile from Bareth Railway Office to Itarsi Railway Office	38,051
Constructing the line from Baran Post Office to Kotah Post Office	18,849
Reconstructing the line with 24 posts per mile from Agra Office Junction to Sonagir Railway Office	51,214
Reconstructing the line with 24 posts per mile from Sonagir Railway Office to Bareth Railway Office	27,137
Ditto ditto from Khandwa Junction to Itarsi Junction	18,112
Erecting a 300 lbs. copper wire from Agra Office to Itarsi Railway station	90,126
Ditto ditto from Itarsi to Bhusawal	55,339
Dismantling two copper wires 300 lbs. per mile from Asansol to Sini	−41,768
Carried forward	12,90,083

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1901-1902—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
DEPARTMENTAL LINES—*contd.*	
Brought forward	12,90,083
United Provinces of Agra and Oudh Division.	
Additions and alterations to the telephone lines, Lucknow	*—338*
Erecting an extra wire from Muzufferpur to Benares	*—677*
Punjab Division.	
Reconstructing the line from Thull to Parachinar	*—5,212*
Constructing the line for the Chenab Canal from Kanya to Khidarwalla	49
Dismantling the line and construction from Jhang to Chiniot and Chiniot Road to Chiniot	*—10,220*
Rajputana Division.	
Erecting a copper wire 300 lbs. per mile from Marwar Junction to Khandwa Office Junction with loop into Indore Office	10,105
Making permanent the line from Lambia to Pipli	*—1,077*
Reconstructing the line with 24 posts per mile, from Indore Railway Junction to Khandwa Office Junction	*—3,286*
Constructing a line from Sirdarpur to Barwani *viâ* Bag and Kooksi	*—1,419*
Erecting a 300 lbs. copper wire from Marwar Frontier to Marwar Junction	*—1,109*
Erecting a 300 lbs. copper wire from Marwar Frontier to Phulera	*—1,576*
Reconstructing the line at 24 posts per mile from Fatehabad-Ujjain Junction to Rutlam Railway Junction	*—9,837*
Reconstructing the line from Achnera Junction to East Bandikui crossing	*—10,297*
Reconstruction of line at 24 posts per mile from mileage 183-4 to Rutlam Railway Junction between Neemuch and Rutlam	*—16,952*
Erecting a 600 lbs. wire from Phulera to Bandikui	13,286
Erecting an extra wire 600 lbs. per mile from Bandikui East crossing to I. M. Railway and Agra Office Junction at Agra	14,211
Reconstructing the line with B. C. posts and B. G. rails from Luni to Marwar Junction	*—752*
Erecting an extra wire from Subarmati South Gate Junction Bridge to Palanpore Junction	12,250
Erecting an extra departmental wire from Agra to Delhi	19,657
Sind and Baluchistan Division.	
Reconstructing the temporary line from Miranshah to Dattakhel	9,897
Ditto ditto from Karachi to Kotri	42,926
Dismantling the five Government wires from Umarkot Junction to Umarkot	*—19,316*
Erecting a 300 lbs. copper wire from Umarkot Junction, mile $\frac{64}{3}$ to Marwar Frontier	*—255*
Ditto ditto ditto	*—168*
Ditto ditto from Karachi to Hyderabad (Sind)	7
Erecting a line and five wires from Chor to Umarkot	*—5,090*
Erecting one 300 lbs. wire from Quetta Office to Khanai Railway Station	12,687
TOTAL	13,37,577
Minor items, each costing less than R10,000	2,45,102
Add—Share of Establishment	(*a*)2,37,402
" Contingencies	39,490
TOTAL DEPARTMENTAL LINES	18,59,571

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
RAILWAY AND CANAL LINES.	
Arakan Division.	
Constructing a line for the Assam-Bengal Railway from Laksam to Echhakhali	11,921
Assam Division.	
Constructing the line, permanent, for railway and dismantling temporary line along road from Dhodar Alixing to Tinsukea	65,931
Constructing the second temporary line with one 600 lbs. wire from Harangajoo to Diyako	*—1,621*
Constructing and making permanent a line and transferring to it the railway wire now on the road line from Dimapur to 5th mile beyond Nazira	426
Reconstructing the line from Lumding to Dimapur	*—987*
Constructing the temporary line from Nazira to Tinsukea	*—2*
Bellary Division.	
Making the railway line permanent with posts 24 per mile from Calicut to Baliapatam	*—819*
Constructing a line along the proposed railway from Calicut to Baliapatam	*—2,892*
Bengal Division.	
Reconstructing the existing road line along the railway alignment from Barun to Daltonganj	3,012
Erecting two additional telephone wires and constructing a telephone line from Magra to Memari	*—73*
Lower Burma.	
Constructing a line along the railway from Letpadan to Tharrawa	4,121
Ditto ditto from Bassein to Daga	7,255
Constructing the line along the railway from Daga River to Henzada	38,055
Upper Burma.	
Constructing the permanent line for the railway and transferring railway wire from road line from Nawnghkio to Hsipaw	*—1,796*
Constructing permanent line along railway, and transferring one wire, etc., from Sagaing to Alon	*—486*
Constructing a permanent line along railway for M. K. Railway in place of temporary line along Public Works Department road from Hsipaw to Lashio	43,821
Constructing the line from Sedaw (13th mile) to Noyaunghyr	109
Eastern Bengal Division.	
Erecting another wire for the use of B. C. Railway from Dum Dum Junction to Khulna	12,196
East Coast Division.	
Constructing a line along the B. N. Railway from Midnapur to Bankura and Dabra to Boojoodih	35,659
Erecting a line along the B. N. Railway from Midnapur to Dabra	7,486
Carried forward	2,21,316

(*a*) See note (*a*) at foot of the next page.

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1901-1902—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
RAILWAY AND CANAL LINES—*contd.*	
Brought forward	2,21,316
Madras Division.	
Constructing a permanent line with B. G. rails, from Shoranur to Eruacolum	2,052
Making the line permanent with B. G. rails, 24 per mile, and adding an extra 600 lbs. wire for the Railway from Shoranur to Eruacolum	32,092
Constructing a line along the South Indian Railway from Tinnevelley Railway Station to Shenkottah Railway Station	45,630
Constructing a line along South Indian Railway with B. G. rails 20′ or 21′ long, etc., from Madura Railway Station to Pamban Channel at Tonitorai.	60,168
Central Provinces Division.	
Erecting a wire from Gondia to Balaghat and constructing a line from Balaghat to Lambia for the Satpura Raiiway	9,870
Erecting a wire on the present line from Gwarighat o Dookru and constructing a line from Seokree tto Gunsore, etc.	21,127
Construction of a telegraph line from Raipur to Dharmatari	—145
Constructing the line for the B. N. (Satpura) line from Gunsore to Neinpur	14,377
Constructing a line from Gwalior to Bhind	4,706
United Provinces of Agra and Oudh Division.	
Erecting a through wire for the O. and R. Railway from Lucknow Station to Moradabed Station	22,481
Punjab Division.	
Constructing the line for the use of the Western Jumna Canal from Rohtak to Satedan	11,870
Erecting a wire for the Jech. Doab Railway from Malakwal to new Railway crossing, and constructing a new line with one wire from N. W. Railway crossing to Khairana	26,461
Constructing telegraph line with branches for the Jhelum Canal from Rasul to Shahpur	39,846
Extension of Jhelum Canal lines	9,409
Extending the Chenab Canal telegraph system, etc., from Kanya to Khai and Khidarwala to Sandyawala	7,628
Carried forward	5,28,888

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
RAILWAY AND CANAL LINES—*contd.*	
Brought forward	5,28,888
Punjab Division—*contd.*	
Shifting the line from the road along the railway and adding two wires for the Railway from Kohat to Thull	57,047
Erecting for N. W. Railway main wire from Umballa to Bhatinda	13,140
Shifting the telegraph line from the road to the railway and adding one wire for the railway from Kushalgarh to Kohat	11,536
Rajputana Division.	
Constructing a single line of 300 lbs. iron wire for J. B. Railway from Suratgarh to Bhatinda	38,310
Constructing a single wire line for the Jodhpur-Bikanir Railway from Bikanir to Suratgarh	—1,851
Constructing a line along the Railway from Kolal to Vijapur	11,892
Constructing a line along Agra Canal from Okhta to Muttra	13,519
Sind and Baluchistan Division.	
Constructing a line for the *Begari Desert Canal* from Kashmere to Regulator $53\frac{1}{2}$	23,595
TOTAL	6,96,076
Minor items, each costing less than R10,000	98,980
Add—Share of Establishment	(*a*)1,19,259
Contingencies	17,761
TOTAL RAILWAY AND CANAL LINES	9,32,076
TOTAL DEPARTMENTAL RAILWAY AND CANAL LINES.	27,91,647
TOTAL CONVERTED INTO £ AT R 15 = £1	1,86,110
LINES UNDER AGREEMENT.	
Minor items, each costing less than R10,000	31,129
Add—Share of Establishment	(*a*)4,669
Contingencies	852
TOTAL LINES UNDER AGREEMENT	36,650
TOTAL CONVERTED INTO £ AT R 15 = £1	2,443

		R
(*a*) Share of Establishment	Departmental Lines	2,37,402
Ditto	Railway and Canal Lines	1,19,259
Ditto	Lines under Agreement	4,669
	As in Note (*a*), page 75	3,61,330

No. 32E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1902.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
GAZETTED OFFICERS:	R	R	R	R
Direction and Divisional Supervision	6,37,767	...	...	6,37,767
Account Office	31,758	...	...	31,758
Check Office and Traffic Office	14,753	...	...	14,753
Stores, Workshops and Electrician	38,548	...	...	38,548
OFFICE ESTABLISHMENTS:				
Direction	52,104	...	...	52,104
Divisional	62,169	39,520	3,27,893	4,29,582
Accounts	87,442	...	...	87,442
Message Check	80,629	...	...	80,629
Stores, Workshops and Electrician	42,462	...	...	42,462
SUBORDINATES:				
Sub-Assistant Superintendents	1,79,576	1,00,949	29,195	3,09,720
Foremen and Sub-Inspectors, etc.	16,821	88,674	...	1,05,495
Telegraph Masters and Signallers	23,652	10,358	21,80,180	22,14,190
Military Signallers	...	...	2,00,861	2,00,861
Line and Signal Office Establishments, etc.	...	2,11,296	13,073	2,24,369
Establishment, Temporary	21,820	4,954	75,061	1,01,835
Total Salaries	12,89,501	4,55,751	28,26,263	45,71,515
Furlough Allowances, etc., paid in England	52,005	...	...	52,005
Allowances for special localities, etc.	74,894	18,668	3,87,525	4,81,087
Travelling Allowances	1,28,345	72,339	95,090	2,95,774
Total Salaries and Establishments	15,44,745	5,46,758	33,08,878	54,00,381
Deduct—Charges to Capital:				
Portion charged to Works { Lines . (a) *3,61,330*; Buildings . *153* }	*3,61,483*	...	...	*3,61,483*
Do. do. other Departments	*6,286*	*1,033*	*20,782*	*28,101*
Workshop Outturn . (b) *50,181*	*50,181*	...	...	*50,181*
Indo-European Telegraphs share of Account Establishment	*14,130*	...	...	*14,130*
NET CHARGE TO REVENUE	11,12,665	5,45,725	32,88,096	49,46,486
Payments to Postal Department for working Combined Offices	...	...	7,72,176	7,72,176
Apparatus and Plant	10,656	6,562	2,30,796	2,48,014
Repairs to Lines	...	9,85,478	...	9,85,478
Repairs to Buildings	...	3,477	...	3,477
Rent of Offices, etc.	1,980	7,007	23,768	32,755
Office Contingencies	24,972	7,338	1,43,631	1,75,941
Store Contingencies	1,14,100	...	...	1,14,100
Telegraph and Postage Stamps, etc.	...	...	13,776	13,776
Stationery and Printing	194,929	...	240	1,95,169
Suspense	*—3,588*	...	...	*—3,588*
TOTAL	14,55,714	15,55,587	44,72,483	74,83,784
Deduct—Outlay in England	*52,005*	...	...	*52,005*
Outlay in India	14,03,709	15,55,587	44,72,483	74,31,779
Total Converted into £ at R 15 = £1 £	93,581	103,706	298,165	495,452
Charged in England £	3,469	...	...	3,469
TOTAL £	97,050	103,706	298,165	498,921

(a) See Note (a), page 74. (b) Charged to Stores' Capital—item R4,71,749 in Account No. 32C, page 71.

C.—Telegraph.

No. 32F.—STATEMENT showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1901-1902.

	Departmental Expenditure.	Expenditure in other Departments.	Total.	Previous years	To end of year.
	R	R	R	R	R
Persian Gulf Section:					
Telegraph Lines	...		...	10,87,700	10,87,700
Telegraph Cables	5,70,781		5,70,781	71,56,730	77,27,511
	5,70,781	...	5,70,781	82,44,430	88,15,211
Telegraph Buildings:					
Signal Offices	*—2,500*	...	*—2,500*	5,88,654	5,86,154
Quarters for Staff	...	...	...	33,671	33,671
Cable Houses and Tanks	...	...	...	11,765	11,765
Store Houses	...	...	...	27,979	27,979
Total Buildings	*—2,500*	...	*—2,500*	6,62,069	6,59,569
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Miscellaneous	...	...	...	12,930	12,930
Stores	1,31,617	...	1,31,617	2,28,243	3,59,860
Other Suspense Accounts	*—367*	...	*—367*	1,993	1,626
Exchange on all Expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	1,31,250	...	1,31,250	7,16,602	8,47,852
	6,99,531	...	6,99,531	96,23,101	1,03,22,632
Deduct— Receipts on Capital Account	...	...	...	*56,006*	*56,006*
Total Persian Gulf Section	6,99,531	...	6,99,531	95,67,095	1,02,66,626
Persian Section:					
Telegraph Lines	7,548	...	7,548	15,29,050	15,36,598
Telegraph Buildings:					
Signal Offices	...	...	...	45,200	45,200
Quarters for Staff	...	...	...	1,74,016	1,74,016
Total Buildings	...	...	...	2,19,216	2,19,216
Other Suspense Accounts	*—1,075*	...	*—1,075*	7,890	6,815
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88	...	...	...	21,560	21,560
	6,473	...	6,473	18,48,634	18,55,107
Deduct— Receipts on Capital Account	...	...		*4,100*	*4,100*
Total Persian Section	6,473	...	6,473	18,44,534	18,51,007
Turkish Line	...	...	...	1,63,990	*1,63,990*
Total Capital Expenditure	7,c6,004	...	7,06,004	1,15,75,619	1,22,81,623
Ditto Converted into £ at R 15=£1 £	47,066	...	47,066	771,708	818,774

No. 32G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	R	R	R	R	R
GULF SECTION:					
London Office, including Constantinople Office	5,288	...	...	...	5,288
Gazetted Officers:					
Direction and supervision	38,255	10,917	...	...	49,172
Engineering and Electrician	6,433	...	42,366	...	48,799
Message Check Office and Traffic Office	...	...	...	9,600	9,600
Office Establishments:					
Direction	7,726	...	...	...	7,726
Message Check	...	...	...	9,821	9,821
Accounts	9,420	...	...	...	9,420
Stores, Workshops and Electrician	1,303	...	...	1,518	2,821
Subordinates:					
Signallers, etc.	...	...	...	1,21,222	1,21,222
Workshop Foremen	...	...	...	6,780	6,780
Cable Establishment	...	...	18,243	...	18,243
Cable Steamer Establishment	...	...	18,394	...	18,394
Medical Establishment	5,330	...	...	...	5,330
Line and Signal Office Establishment	...	12,748	...	10,406	23,154
Local Escorts Establishments	...	5,540	...	...	5,540
TOTAL	73,755	29,205	79,003	1,59,347	3,41,310
Temporary Establishment	...	...	288	553	841
Furlough Allowances, etc., paid in England	6,549	...	...	...	6,549
Travelling Allowances	1,868	4,589	2,015	3,020	11,492
Allowances for special localities	...	—2	2,800	3,443	6,241
Total Salaries and Establishment	82,172	33,792	84,106	1,66,363	3,66,433
Payments to Postal Department for working combined offices	...	...	...	480	480
Stationery and Printing	6,309	...	...	...	6,309
Repairs of Lines, Offices and Cables, etc.	...	18,452	83,949	6,903	1,09,304
Expenses of the *Berne Bureau*	...	...	...	380	380
Rent of Offices	...	...	...	5,040	5,040
Coal and other Stores for Cable Steamer	...	...	45,031	...	45,031
Provision for Crew	...	...	23,685	...	23,685
Store-keeping	1,824	...	...	...	1,824
Office Contingencies, etc.	1,818	131	731	20,844	23,524
TOTAL	92,123	52,375	2,37,502	2,00,010	5,82,010
Subsidies to Chiefs	27,108	...	...	...	27,108
GRAND TOTAL	1,19,231	52,375	2,37,502	2,00,010	6,09,118
Deduct—Outlay in England	*11,837*	...	...	...	*11,837*
Outlay in India	1,07,394	52,375	2,37,502	2,00,010	5,97,281
Outlay in India converted into £ at R15 = £1 £	7,160	3,492	15,833	13,334	39,819
Charged in England £	789	...	...	...	789
TOTAL £	7,949	3,492	15,833	13,334	40,608

No. 32H.—DETAILS of Working and Maintenance of the Indo-European Telegraphs—Persian Section.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	R	R	R	R
PERSIAN SECTION—				
London Office	2,644	...	...	2,644
Gazetted Officers:				
Direction and Supervision	32,315	...	...	32,315
Medical Officers	12,967	...	...	12,967
Office Establishments:				
Direction	4,446	...	...	4,446
Accounts	4,710	...	...	4,710
Stores	114	...	...	114
Medical	267	...	...	267
Subordinates:				
Workshop Foreman	...	...	1,200	1,200
Inspectors	...	(a) 19,992	...	19,992
Signallers, etc.,	...	...	68,015	68,015
Line and Signal Office Establishment	...	7,431	4,221	11,652
Total	57,463	27,423	73,436	1,58,322
Temporary Establishment	...	...	228	228
Furlough Allowances, etc., paid in England	8,090	...	...	8,090
Allowances for special localities, etc.	4,122	5,773	4,502	14,397
Travelling Allowances	3,668	13,519	1,519	18,706
Total Salaries and Establishment	73,343	46,715	79,685	1,99,743
Stationery and Printing	4,440	...	...	4,440
Repairs, etc., of Lines and Buildings	1,632	17,741	3,637	23,010
Office Contingencies	2,839	687	10,007	13,533
Store-keeping	146	...	...	146
Expenses of the *Berne Bureau*	...	...	190	190
Contribution towards maintenance of a Recreation Institute at Teharan	...	...	600	600
Rewards for passing examination in languages	540	...	...	540
GRAND TOTAL	82,940	65,143	94,119	2,42,202
Deduct—Outlay in England	*10,734*	...	*600*	*11,334*
OUTLAY IN INDIA	72,206	65,143	93,519	2,30,868
Outlay in India converted into £ at R15=£ 1 . £	4,814	4,343	6,234	15,391
Charged in England . £	716	...	40	756
TOTAL £	5,530	4,343	6,274	16,147

(a) Includes pay of the Officer in charge of Meshed Line.

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1902.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	R	R	R	
Fees for coining Silver	29,755	6,41,502	6,71,257	
Assay Fees	...	1,850	1,850	
Gain on Coinage Operations	27,20,864	44,88,977	72,09,841	
Gain on Copper Coinage	3,84,310	...	3,84,310	
Sale of old stores and materials	2,046	2,494	4,540	
Miscellaneous receipts	47,420	10,707	58,127	
TOTAL, INDIA R	31,84,395	51,45,530	83,29,925	
Total India converted into £ at R15=£1 £				555,328
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins sent to England for assay, etc. £				41
TOTAL RECEIPTS UNDER THE HEAD "MINT" £				555,369

CHARGES.	Calcutta.	Bombay.	TOTAL.	
Establishment and Contingencies:	R	R	R	
Direction and Office	54,023	66,784	1,20,807	
Bullion Establishment	13,849	...	13,849	
Operative Establishment	1,26,881	1,24,739	2,51,620	
Assay Establishment	52,546	59,995	1,12,541	
Office expenses	35,763	83,419	1,19,182	
Payments to Officers of other Provinces	...	850	850	
	2,83,062	3,35,787	6,18,849	
Loss on Coinage:				
Loss on withdrawal of Light Sovereign	207	224	431	
Loss of weight in coining Gold	...	4	4	
Loss of weight in coining Silver	68,990	81,088	1,50,078	
Loss on melting Copper	...	29	29	
Loss on melting remittances	1,12,697	62,017	1,74,714	
Cost of Copper alloy	16,169	68,199	84,368	
Value of Copper used for contingent purposes	454	284	738	
Difference between Mint and Bazar value of Silver	48	...	48	
	1,98,565	2,11,845	4,10,410	
Purchase of Local Stores:				
Cost of country Coal, Oil, etc.	67,347	48,788	1,16,135	
Net Profits on Silver coinage transferred to the Gold Reserve Fund Account No. 91	26,42,803	35,83,704	62,26,507	
TOTAL, INDIA R	31,91,777	41,80,124	73,71,901	
Total India converted into £ at R15=£1 £				491,460
CHARGES IN ENGLAND—				
Cost of assay of Indian Coins			34	
Stores for India			12,535	12,569
TOTAL CHARGES UNDER THE HEAD "MINT" £				504,029

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—	R	R	R	R
Pensions and Gratuities to Mint Servants	10,136	44	13,698	23,878
Value of Stationery supplied	1,934	...	185	2,119
Value of Printing executed by Government Press	722	...	174	896
Note.—This does not include Absentee and Pension Allowances in England.	12,792	44	14,057	26,893
Estimated Value of Mint Buildings on 31st March 1902	24,95,649	...	7,43,053	32,38,702

Statement showing Coinage at the Indian Mints, during the Year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER:		R		R		R
Rupees	15,973,591	1,59,73,591	33,546,869	3,35,46,869	49,520,460	4,95,20,460
Quarter Rupees	2,004,085	5,01,021	...	...	2,004,085	5,01,021
Eighth Rupees	8,904,130	11,13,016	1,705,880	2,13,235	10,610,010	13,26,251
British Dollars	1,513,685	34,34,698	25,684,971	5,82,81,530	27,198,656	6,17,16,228
COPPER:						
Quarter-Annas	59,337,760	9,27,152	...	...	59,337,760	9,27,152
Half-Pice	6,882,816	53,772	...	...	6,882,816	53,772
Pie-Pieces	17,140,554	89,274	...	...	17,140,554	89,274
Straits Cents	12,434,000	2,79,765	...	...	12,434,000	2,79,765
Straits one-fourth Cents	2,036,000	11,453	...	...	2,036,000	11,453
	126,226,621	2,23,83,742	60,937,720	9,20,41,634	187,164,341	11,44,25,376

(a) Coinage operations in Madras Mint discontinued from 1st September 1869.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section D.—Civil Departments.

Revenue £1,261,198. Expenditure £11,146,799.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
General Administration	34	Expenditure	82	...	...	1,362,755
"	34A	Details of Charges under Secretariats	83	296,517	...	...
"	34B	" " Tour Charges	83	36,859	...	...
"	34C	Net Receipts in the Paper Currency Department	84	160,275	...	...
Law and Justice	35A	Receipts	85	...	482,733	...
"	35B	Expenditure	86	...	...	2,929,308
"	35C	Details of Charges under High Courts, &c.	87	232,676	...	...
"	35D	" " Civil and Sessions Courts	87	910,333	...	...
"	35E	" " Criminal Courts	87	822,728	...	...
"	35F	" " Jails	88	672,684	...	...
"	35G	" " Convict Charges	88	97,799	...	...
Police	36A	Receipts	89	...	293,576	...
"	36B	Expenditure	89	...	...	2,957,066
Marine	37A	Receipts	90	...	145,439	...
"	37B	Expenditure	93	...	...	598,249
Education	38A	Receipts	95	...	173,335	...
"	38B	Expenditure	95	...	...	1,132,334
Ecclesiastical	39	Expenditure	96	...	...	112,776
Medical	40A	Receipts	97	...	70,243	...
"	40B	Expenditure	97	...	...	864,085
Political	41	Expenditure	99	...	...	687,074
Scientific and other Minor Departments	42A	Receipts	100	...	95,872	...
"	42B	Expenditure	101	...	...	503,152
"	42C	Details of Survey Charges	102	107,156	...	...
			Total		1,261,198	11,146,799

No. 34.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	...	...	...	...	...	...	1,20,000	1,20,000	2,40,000	
" of Lieutenant-Governors	...	...	96,000	...	96,000	96,346	97,290	...	...	...	3,85,636	
" of Chief Commissioners	3,320	44,160	...	45,467	4,467	...	...	16,822	...	...	1,14,236	
" of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	1,25,781	1,25,781	
Staff and Household Charges	(b)2,40,148	9,670	29,165	7,546	1,13,633	41,715	26,094	5,764	(a)1,42,095	(a)2,83,576	8,99,406	
Durbar Fund	2,08,935	...	...	...	...	...	...	...	...	...	2,08,935	22,24,794
Executive Council	4,03,773	...	...	...	...	...	6,666	...	1,34,673	1,30,412	6,75,524	
Legislative Council	66,463	...	14,065	...	35,314	7,312	...	...	4,542	5,287	1,32,983	
Military Secretary: Salaries, Establishment, etc.	5,08,829	...	...	...	...	...	...	...	...	...	5,08,829	
Public Works Secretary: Salaries, Establishment, etc.	3,33,403	...	...	...	...	...	...	...	...	...	3,33,403	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 34A)	16,20,007	1,56,717	2,78,326	1,21,140	6,08,324	3,66,799	2,71,199	30,533	3,88,556	6,06,164	44,47,765	
Tour Charges (as per Details in Account No. 34B)	3,21,661	30,690	20,032	3,463	37,239	68,601	45,060	12,338	11,593	2,214	5,52,891	66,51,395
Salaries, Establishment, and Contingencies of:												
Board of Revenue	...	...	...	...	2,82,771	2,71,317	...	...	1,71,441	...	7,25,529	
Financial Commissioner	...	...	1,18,878	...	...	...	1,66,773	20,103	...	...	3,05,754	
Inspector General of Stamps, Registration, and Excise	...	31,276	...	52,972	...	50,628	57,220	...	...	19,335	2,11,431	
Commissioners: Salaries, Establishments, etc.	...	2,01,275	4,29,342	55,246	6,02,617	4,91,025	3,19,368	—1,414	...	2,58,919	23,56,378	35,99,092
Salaries, Establishment, and Contingencies of:												
Comptroller General, Accountants General and Comptrollers	4,06,913	1,06,719	2,98,982	55,226	3,72,048	3,07,322	1,85,819	...	2,79,507	2,88,943	23,01,479	
Accountant General, Public Works Department	2,35,831	...	...	...	...	...	...	...	...	...	2,35,831	
Paper Currency Department (*vide* Acct. No. 34C)	1,24,247	...	31,223	...	...	14,042	14,915	...	31,870	83,493	2,99,790	
Reserve Treasury	8,003	...	...	...	...	...	...	...	...	...	8,003	
Allowances to Presidency Banks	1,92,990	...	...	...	...	...	...	...	27,181	56,474	2,76,645	31,21,748
General Establishment of Local Funds (including Wards Establishment)	1,790	34,082	...	2,870	2,56,906	76,636	1,44,459	12,708	3,14,892	1,13,270	9,57,613	9,57,613
TOTAL CHARGES IN INDIA . R	49,27,113	6,14,589	13,16,013	3,43,930	24,09,319	17,91,743	13,34,863	96,854	16,26,350	20,93,868		1,65,54,642
Total India converted into £ at R15 = £1											£	1,103,643

	£	£
CHARGES IN ENGLAND:		
Salaries of the Secretary of State and Council for India and Establishment	130,519	
Auditor and Assistants under the Government of India Act, 1858, s. 52	7,374	
Store Department: Wages of artificers and labourers, etc.	23,792	
Law Charges	91	
Bank of England and Bank of Ireland for management of debt	48,629	
Postage of despatches to India	369	
Telegrams to India	5,978	
Books and Newspapers supplied to India, not invoiced as Stores	945	
Passage to India of Probationers for the Financial Department	149	
Portrait of Lord Elgin for Government House, Calcutta	331	
Office Contingencies	13,073	
	231,250	
Stores for India: Currency Notes, etc.	27,862	
TOTAL CHARGES IN ENGLAND . £		259,112
TOTAL GENERAL ADMINISTRATION CHARGES . £		1,362,755

(a) Includes R90,000 and R1,07,509 Expenditure from Contract Allowances in Madras and Bombay, respectively.

No. 34A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1902.

	R	R
INDIA, GENERAL.		
Secretariats:		
Legislative Department	1,49,967	
Financial Department	2,98,537	
Home Department	2,90,935	
Foreign Department	4,59,445	
Revenue and Agricultural Department	2,09,103	
Director General of Statistics	91,301	
Translator's Department	7,792	
Officer in charge of the Records of the Government of India	28,539	
Imperial Library	84,388	
		16,20,007
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	1,04,744	
Revenue Department	51,973	
		1,56,717
BURMA.		
Salaries, Establishment, and Contingent Charges:		
Public Department	2,35,989	
Translator's Department	42,337	
		2,78,326
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges	. .	1,21,140
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	1,71,207	
Revenue and General Departments	1,37,693	
Financial and Municipal Departments	1,48,856	
Marine Department	13,426	
	4,71,182	
Allowance and Contingent Charges	(a)1,05,781	
Translator's Department	26,627	
Librarian's Department	4,734	
		6,08,324
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	. .	3,66,799
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	. .	2,71,199
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	. .	30,533
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	1,90,060	
Revenue Department	97,562	
Translator's Department	29,565	
Local and Municipal Department	71,369	
		3,88,556
BOMBAY.		
Secretaries to Government:		
Political, Secret, etc., Departments	1,94,367	
Revenue and Financial Departments	1,92,642	
Separate Department	17,506	
Translator's Department	39,426	
General, Educational, Marine, etc., Departments	1,57,533	
Secretariat Record Office	4,690	6,06,164
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT NO. 34 . R		44,47,765
Total India converted into £ at R15=£1 £		296,517

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Municipal and Marine Departments.

No. 34B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Tour and Extra Allowances to Clerks and Servants	...	...	362	...	426	...	262	...	...	...	1,050
Travelling Allowances	79,911	13,485	19,570	3,816	707	7,288	2,331	1,390	3,324	—9	1,31,813
Special Train	39,622	...	...	...	6,151	15,825	725	...	...	...	62,323
Posting Bullock Train and Railway Train hire	11,339	...	...	...	8,156	7,440	22,853	1,570	...	...	51,358
Purchase and Repair of Tents, and Camp, Establishment and Furniture	57,960	11,054	...	40	3,155	20,992	8,342	9,087	7,808	...	1,18,438
Temporary Establishment	6,658	2,707	...	71	401	...	...	...	390	...	10,287
Miscellaneous	126,171	3,384	100	—464	18,243	17,056	10,547	291	71	2,223	1,77,622
TOTAL TOUR CHARGES AS IN ACCOUNT No. 34 . R	3,21,661	30,690	20,032	3,463	37,239	68,601	45,060	12,338	11,593	2,214	5,52,891
Total India converted into £ at R15=£1 £											36,85[illegible]

No. 34C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1902.

RECEIPTS.	R	R
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act XXI of 1896—*see* Account No. 28, page 60, Interest Receipts.	34,70,420	
Miscellaneous Receipts	14,358	
TOTAL RECEIPTS . R		34,84,778

Note.—Amount of Securities held on the 31st March 1902 was as follows:—

	Amount.	Cost Price.
	R	R
3½ per cent.	8,15,95,000	8,00,00,000
3 "	2,04,86,500	1,99,99,946
TOTAL R	10,20,81,500	9,99,99,946

CHARGES.	R	R	R
Charges in the Department—			
Salaries and Establishment Charges	2,68,851		
Travelling Allowances	1,242		
Purchase of Stationery	186		
House, Lighting, Police, and Water Rates	5,422		
Service Telegrams	1,510		
Purchase of Service Stamps	4,252		
Cost of Chests, Bags, and Locks	1,631		
Dead Stock (Cost of Office Furniture, etc.)	1,001		
Freight on Note Forms, etc., paid in India	566		
Charges for Remittance	663		
Contingencies	14,466		
As in Acct. No. 34 R		2,99,790	
Charges in other Departments—			
Salary	4,621		
Pensions and Gratuities	16,764		
Cost of Note Forms received from England, including freight	4,45,100		
Value of Stationery supplied	3,440		
Value of Printing executed by Government Press	7,454		
Repairs of Buildings and other Public Works Charges connected with the Department	3,03,487		
		780,866	
TOTAL CHARGES . R			10,80,656
NET PROFIT IN 1901-1902 . R			24,04,122
Do. converted into £ at R15=£1 £			160,275

No. 35A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:	R	R	R	R	R	R	R	R	R	R	R
Sale-proceeds of Unclaimed and Escheated Property	18,539	11,049	28,905	7,729	28,707	19,058	9,664	490	16,293	28,919	1,69,383
Court Fees realized in Cash	1,662	21,790	272	1,007	46,354	1,03,647	4,118	393	26,147	8,505	2,13,895
General Fees, Fines, and Forfeitures	36,764	64,085	4,16,610	62,692	6,82,838	3,04,018	2,89,434	31,278	7,09,437	2,72,548	28,69,704
Pleadership Examination Fees	...	973	...	3,380	29,548	16,004	...	...	7,840	395	58,140
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	391	...	821	2,385	37,425	1,314	...	34,316	76,652
Other Receipts	4	2,139	1,630	382	10	12	30,369	900	13,944	5,382	54,772
Miscellaneous	193	1,521	960	1,603	13,406	2,395	461	1	5,950	14,123	40,613
TOTAL COURTS OF LAW	57,162	1,01,557	4,48,768	76,793	8,01,684	4,47,519	3,71,471	34,376	7,79,611	3,64,218	34,83,159
Jails:											
Sale-proceeds of Jail Manufactures	13,076	2,47,298	3,55,821	16,947	13,49,881	3,02,807	1,76,517	4,345	5,46,540	1,00,237	31,13,469
Convict Receipts at Port Blair	3,39,437	...	...	...	...	...	...	...	...	...	3,39,437
Hire of Convicts	1,566	1,084	17,559	12,815	244	17,944	60,784	...	16,097	73,447	2,01,540
Other Jail Receipts	4,817	—*120*	17,387	1,180	19,130	15,434	11,006	496	8,066	25,994	1,03,390
TOTAL JAILS	3,58,896	2,48,262	3,90,767	30,942	13,69,255	3,36,185	2,48,307	4,841	5,70,703	1,99,678	37,57,836
TOTAL RECEIPTS UNDER LAW AND JUSTICE	4,16,058	3,49,819	8,39,535	1,07,735	21,70,939	7,83,704	6,19,778	39,217	13,50,314	5,63,896	72,40,995
							Total India converted into £ at R15=£1			. £	482,733

No. 35B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:											
Salaries, Establishments and Contingencies of—	R	R	R	R	R	R	R	R	R	R	R
High Courts (as per details in Account No. 35C)	...	...	...	...	11,69,343	4,54,270	...	...	5,75,715	6,46,178	28,45,506
Chief Courts (as per details in Account No. 35C)	...	...	2,62,446	...	...	...	3,82,185	...	...	...	6,44,631
Judicial Commissioner	5,267	62,792	67,366	...	...	1,43,283	...	17,508	...	47,166	3,43,382
Law Officers	3,992	3,733	76,327	10,487	3,65,127	1,75,410	1,41,653	2,596	1,60,130	2,16,103	11,55,558
Administrator General	8,784	...	...	...	...	...	...	...	1,800	3,187	13,771
Civil and Sessions Courts (as per details in Account No. 35D)	83,758	1,31,583	1,65,993	1,95.678	49,62,272	24,25,310	12,07,900	50,287	25,12,472	19,19,739	1,36,54,992
Criminal Courts (as per details in Account No. 35E)	1,58,673	7,53,638	21,10,475	4,06,150	25,58,776	19,30,409	16,30,864	99,149	12,73,559	14,19,231	1,23,40,924
Coroner's Court	...	...	...	...	7,384	...	...	...	...	11,910	19,294
Presidency Magistrate's Court	...	...	...	...	75,501	...	...	...	59,755	77,672	2,12,928
Courts of Small Causes	3,979	31,901	38,166	...	1,63,680	79,022	27,911	...	93,862	2,37,030	6,75,551
Pleadership Examination Charges	...	15	...	221	10,535	15,952	...	...	5,844	272	32,839
Refunds	4,678	7,716	94,985	7,741	89,836	46,513	47,278	1,548	89,956	28,947	4,19,198
TOTAL COURTS OF LAW	2,69,131	9,91,378	28,15,758	6,20,277	94,02,454	52,70,169	34,37,791	1,71,088	47,73,093	46,07,435	3,23,58,574
Jails:											
Jails (as per details in Account No. 35F)	77,191	5,29,070	11,75,513	1,54,737	29,92,217	16,89,551	11,17,906	36,289	13,75,940	9,41,843	1,00,90,257
Convict Charges at Port Blair and Nicobars (as per details in Account No. 35G)	14,66,989	...	...	...	...	...	...	...	...	...	14,66,989
Convict Charges at Straits Settlements	3,308	...	...	...	...	...	...	...	...	...	3,308
Refunds	...	121	43	...	102	108	...	...	37	332	743
TOTAL JAILS	15,47,488	5,29,191	11,75,556	1,54,737	29,92,319	16,89,659	11,17,906	36,289	13,75,977	9,42,175	1,15,61,297
TOTAL CHARGES IN INDIA . R	18,16,619	15,20,569	39,91,314	7,75,014	1,23,94,773	69,59,828	45,55,697	2,07,377	61,49,070	55,49,610	4,39,19,871

Total India converted into £ at R15 = £1	£	2,927,991
CHARGES IN ENGLAND:		
Passage and outfit allowance of a Judge of the High Court at Calcutta	£	300
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, etc.	£	204
		504
Stores for India; Tea Roller and Dyer, etc., for Port Blair		813
TOTAL CHARGES UNDER LAW AND JUSTICE	£	2,929,308

No. 35C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1902.

	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R
Salaries of Judges (a)	1,73,812	(b)6,37,699	3,02,189	2,64,021	3,03,239	(b)3,52,769	20,33,729
Appellate Branch: Salaries, Establishments and Contingencies	46,918	3,20,125	1,52,081	1,18,164	2,72,476	1,03,647	14,56,408
Original Branch: Salaries, Establishments and Contingencies	41,716	2,11,519	...	...		1,89,762	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 35B. R	2,62,446	11,69,343	4,54,270	3,82,185	5,75,715	6,46,178	34,90,137
Total India converted into £ at R15=£1 . £							232,676

No. 35D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(a)	41,219	1,06,732	1,05,724	70,157	24,17,399	11,94,913	6,98,652	30,114	10,55,567	8,99,610	66,20,087
Establishment	18,007	15,306	22,846	62,795	11,32,321	5,61,771	1,51,370	6,357	6,91,273	5,87,038	32,49,085
Ditto, Judicial Record.	...	...	...	...	...	82,922	11,485	325	...	...	94,732
Service of Processes	20,824	...	4,288	44,698	8,67,649	4,73,978	2,44,674	8,473	6,18,544	2,86,550	25,69,678
Travelling Allowances	2,456	6,133	6,328	1,394	27,561	18,330	16,368	1,500	10,200	34,161	1,24,431
Diet of Witnesses	...	...	18,362	2,816	36,380	32,831	...	...	58,545	44,594	1,93,528
Service Postage	264	909	1,126	878	28,933	12,229	49,337	1,122	19,264	21,415	1,35,477
Other Contingent Charges	988	2,503	4,862	12,939	1,21,427	48,336	36,014	2,396	58,949	34,631	3,23,045
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	11,740	11,740
Remuneration to copyists	...	...	2,457	...	3,30,602	...	...	...	130	...	3,33,189
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 35 B.	83,758	1,31,583	1,65,993	1,95,678	49,62,272	24,25,310	12,07,900	50,287	25,12,472	19,19,739	1,36,54,992
Total India converted into £ at R15 = 1 £											910,333

No. 35E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Part (c) of Salaries of Magistrates and Deputy Commissioners (a)	25,256	1,56,240	4,19,471	1,09,859	5,22,844	5,49,487	3,15,556	17,481	1,21,801	2,91,874	25,29,869
Part (c) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	30,688	1,94,803	5,64,645	1,35,556	9,66,919	6,69,513	3,96,034	26,299	6,26,508	5,84,948	41,95,913
Salaries of Cantonment, City, and Railway Magistrates, etc. (a)	44,201	17,063	33,736	...	32,716	1,47,822	1,05,589	2,864	14,575	84,100	4,82,666
Establishments	39,105	1,91,288	4,10,347	86,171	6,53,334	3,03,212	4,16,384	21,450	2,48,578	1,47,496	25,17,365
Travelling Allowances	4,757	22,011	1,19,392	19,757	1,22,047	67,886	77,413	6,320	84,304	1,32,131	6,56,018
House-rent and other Allowances.	1,931	291	9,759	859	3,411	...	10,938	2,594	10,044	158	39,985
Diet and Road Money to Witnesses and accused persons.	764	29,166	2,66,400	4,126	55,177	88,745	1,16,327	6,490	84,017	86,966	7,38,178
Service of Processes	...	97,105	1,83,689	16,226	92,956	...	...	...	969	...	3,90,945
Service Postage	2,186	14,997	22,833	6,904	28,443	17,464	92,621	5,549	11,472	42,559	2,45,028
Other Contingent Charges	11,482	30,674	80,203	26,692	80,929	86,280	1,00,002	10,102	71,291	11,512	5,09,167
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	38,473	38,473
Deduct—Recoveries	*1,697*	...	...	...	...	...	...	...	...	*986*	*2,683*
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 35 B. R	1,58,673	7,53,638	21,10,475	4,06,150	25,58,776	19,30,409	16,30,864	99,149	12,73,559	14,19,231	1,23,40,924
Total India converted into £ at R15=£1 . £											822,728

(a) Including Exchange Compensation Allowance.
(b) Includes R3,288, and R777 for travelling allowance to Judges in Bengal and Bombay respectively.
(c) The remaining part is charged under "Land Revenue."

D.—Civil Departments.

No. 35F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Inspection and General Superintendence	...	...	45,714	...	53,481	39,135	41,429	...	38,368	34,922	2,53,049
Presidency Jails	...	...	...	...	1,34,628	...	...	...	1,03,526	89,634	3,27,788
Central Jails	...	2,31,873	4,81,920	...	6,84,974	5,92,877	1,81,757	...	4,19,970	2,49,320	28,42,691
District Jails	61,882	1,32,698	3,43,054	1,12,531	7,76,651	7,81,292	4,94,538	28,062	2,13,443	3,08,654	32,52,805
Subsidiary Jails	9,268	5,422	76,401	19,639	1,53,085	60,860	66,572	3,579	1,45,141	59,823	5,99,790
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	1,74,497	...	...	1,02,411	2,76,908
School of Industry	...	...	...	...	...	4,478	3,701	...	...	...	8,179
Charges for Moving Prisoners	...	15,348	32,378	2,156	53,754	38,556	31,285	1,959	46,151	24,617	2,46,204
Jail Manufactures	6,041	1,43,729	1,96,046	20,411	11,35,644	1,72,353	1,24,127	2,689	4,09,341	67,621	22,78,002
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	4841	4,841
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 35 B.	77,191	5,29,070	11,75,513	1,54,737	29,92,217	16,89,551	11,17,906	36,289	13,75,940	9,41,843	1,00,90,257
Total India converted into £ at R15 = £1 . £											672,684

No. 35G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1902.

INDIA, GENERAL.	R
Salary and Establishment of the Superintendent, including Judicial Establishment	1,28,790
Police Establishment	1,43,782
Medical, Commissariat, and other Establishments	1,55,421
Ecclesiastical Establishment, Chaplain	7,846
Commissariat Supplies	5,45,965
Stores, Clothing, Tools, etc.	2,30,623
Passage and Subsistence Money to Convicts	1,41,206
Freight	1,07,092
Miscellaneous Contingencies	6,264
Refunds	...
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCOUNT No. 35 B. . R	14,66,989
Total India converted into £ at R15 = £1 . £	97,799

No. 36A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	22,909	848	54,304	491	8,254	67,272	5,82,027	24,658	360	61,253	8,22,376
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	7,729	11,112	1,504	43,999	21,161	61,361	5,500	1,76,699	1,69,751	4,98,816
Recoveries on account of Presidency Police	...	...	...	...	83,370	...	...	...	29,894	1,58,088	2,71,352
Recoveries on account of Village Police	..	...	...	2,041	4,23,482	938	4	...	...	...	4,26,465
Cash Receipts under the Arms Act	24	...	638	13	80	34	379	214	1	167	1,550
Fees, Fines, and Forfeitures	10,925	1,57,675	2,86,233	98,134	5,48,747	3,60,285	98,281	2,402	3,29,574	2,32,837	21,25,093
Contributions for Pensions	1,317	3,048	2,894	409	...	6,345	2,325	23	2,360	3,801	22,522
Miscellaneous	6,717	4,009	17,261	86,064	7,847	31,253	11,846	725	37,359	32,382	2,35,463
TOTAL POLICE RECEIPTS . R	41,892	1,73,309	3,72,442	1,88,656	11,15,779	4,87,288	7,56,223	33,522	5,76,247	6,58,279	44,03,637
Total India converted into £ at R15 = £1 . £											293,576

No. 36B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Presidency Police	...	...	...	...	8,20,126	...	...	...	2,78,403	4,43,375	15,41,904
Provincial Superintending Officers of the District Police	...	51,165	1,30,556	...	1,63,434	1,65,374	1,33,556	11,308	1,51,650	1,04,952	9,11,995
District Executive Force:											
District Superintendents and Assistants(a)	43,697	1,67,036	5,56,649	94,952	4,57,867	4,84,372	3,51,540	18,059	3,09,268	2,58,236	27,41,676
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	26,258	26,258
Inspectors, Constables, etc. (a)	4,00,668	9,89,212	25,71,380	3,54,264	31,10,237	33,04,517	18,96,609	1,14,075	25,68,396	30,77,444	1,83,86,802
Police Hospitals—Establishments and Charges	2,052	15,222	...	6,088	36,607	26,705	...	...	24,404	1,756	1,12,834
Police Training Schools	...	288	695	...	13,468	37,811	...	...	6,923	...	59,185
Office and other Establishments	5,484	1,129	66,145	12,081	1,64,152	93,789	4,808	348	1,13,601	1,78,437	6,39,974
Clothing	23,497	39,019	1,30,006	18,857	1,49,689	2,55,171	74,089	*—1,075*	1,63,486	2,23,818	10,76,557
Arms, Accoutrements, and Ordnance Stores	3,015	19,432	35,457	4,372	14,683	57,384	19,269	3,450	46,844	35,923	2,39,829
Rewards	1,514	3,675	84,167	2,561	22,917	49,189	14,679	916	4,515	6,946	1,91,079
Rents, Rates and Taxes	5,696	3,267	20,651	1,875	28,332	7,994	164	165	17,632	6,877	92,653
Service Postage and Telegrams	4,876	15,276	17,718	6,675	54,643	35,771	51,717	3,126	36,779	64,699	2,91,280
Travelling and Tour Charges	25,109	61,790	2,44,475	30,143	2,11,852	2,44,342	1,63,216	7,760	2,50,901	2,48,518	14,88,106
House-rent and other Allowances	6,182	18,429	83,296	28,144	2,09,218	1,61,638	59,109	4,157	2,44,803	18,635	8,33,611
Petty Construction and Repairs	*—4,125*	42,819	1,59,045	46,913	1,48,259	...	30,335	2,457	1,07,182	63,945	5,96,830
Purchase, hire, etc., of Boats	...	...	7,360	9,842	54,774	...	...	...	583	380	72,939
Compensation for dearness of Provisions	1,495	1,350	...	7,106	14,543	...	*—943*	...	...	37,657	61,208
Miscellaneous	16,736	17,897	76,275	29,444	83,878	55,453	29,261	2,611	50,204	64,575	4,26,334
TOTAL DISTRICT EXECUTIVE FORCE . R	5,35,896	13,95,841	40,53,319	6,53,317	47,75,119	48,14,136	26,93,853	1,56,049	39,45,521	43,14,104	2,73,37,155
Municipal and Cantonment Police	...	...	20,143	...	43,007	...	5,86,105	24,117	...	47,663	7,21,040
Village Police	...	...	25,218	1,683	4,45,062	30,93,448	...	...	4,815	9,80,604	45,50,830
Special Police	...	...	52,36,012	10,37,590	1,53,017	3,259	3,53,986	1,67,382	14,989	4,60,699	74,26,934
Railway Police	38,610	21,668	21,905	7,026	1,68,097	1,52,908	2,79,946	634	1,04,816	1,01,074	8,96,684
Thuggee and Dacoity	1,28,544	...	...	...	...	...	...	...	...	...	1,28,544
Cattle Pounds	2,128	71,565	5,538	22,199	25,857	1,37,658	39,144	2,077	2,40,442	90,579	6,37,187
Steam Boiler Inspection Establishment and Charges	...	...	20,666	...	39,048	...	...	...	8,456	41,853	1,10,023
Miscellaneous	...	...	367	...	...	829	3,505	186	...	...	4,887
Refunds	30	1,251	7,092	524	18,334	2,161	2,887	12	32,180	9,426	73,897
TOTAL CHARGES IN INDIA . R	7,05,208	15,41,490	95,20,816	17,22,339	66,51,101	83,69,773	40,92,982	3,61,765	47,81,272	65,94,334	4,43,41,080
Total India converted into £ at R15 = £1 . £											2,956,072
CHARGES IN ENGLAND:											
Passage to India of Assistant Superintendents on appointment, etc. . £											994
TOTAL POLICE CHARGES . £											2,957,066

(a) Including Exchange Compensation Allowance.

No. 37A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1902.

	India, General.	Burma.	Assam.	Bengal.	Bombay.	TOTAL.
	R	R	R	R	R	R
Pilotage Receipts	...	...	...	11,24,942	...	11,24,942
Cost of Work executed for Port and Local Funds and for Private Individuals	1,25,983	...	...	...	...	1,25,983
Hire of Vessels	2,67,002	...	...	...	...	2,67,002
Sale-proceeds of Vessels and Stores:						
Sale-proceeds of condemned Vessels and Stores	51,726	2,763	38	694	...	55,221
Miscellaneous	...	700	...	...	...	700
Registration and other Fees:						
Fees realized at the Shipping Office	...	2,840	...	57,819	60,695	1,21,354
Examination Fees	...	1,908	...	3,690	...	5,598
Other Fees	...	...	...	84	...	84
Freight, Passage, and Tonnage	...	5,082	...	...	...	5,082
Miscellaneous:						
Deductions for Mess Money	...	...	...	12,536	...	12,536
Coast Light Dues	...	3,59,979	...	...	...	3,59,979
Survey Fees	...	7,487	...	39,337	...	46,824
Contribution	...	...	...	350	...	350
Other Items	27,414	9,435	...	19,077	...	55,926
TOTAL MARINE RECEIPTS . R	4,72,125	3,90,194	38	12,58,529	60,695	21,81,581
Total India converted into £ at R15=£1 . £						145,439

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1902.

Gross Tonnage.	Indicated Horse-Power.		Salaries and Establishments.	Contingencies.	R
		IMPERIAL CHARGES:—INDIA, GENERAL.			
		General Supervision and Accounts.	R	R	
		Naval Commander-in-Chief, India Station	10,000	...	10,000
		Director and Deputy Director of the Royal Indian Marine	89,277	9,644	
		Examiner of Marine Accounts	55,412	1,822	
			1,44,689	11,466	1,56,155
		Marine Survey Establishments.			
		Superintendent, Scientific and other Officers	77,716	4,718	
		Office Establishment	7,132		
			84,848	4,718	89,566
		Miscellaneous Shore Establishments.			
		Perim Light-house	3,438	4,234	
		Miscellaneous	21,193	...	
			24,631	4,234	28,865
			Kidderpore.	Bombay.	
		Dockyards.			
		Staff Officer's Department	14,877	17,296	
		Constructor's Department	15,342	22,762	
		Factory Branch	25,216	40,173	
		Builder's Branch	10,575	19,342	
		Store-Keeper's Department	26,919	39,943	
		Cashier's Office	8,794	14,177	
		Dockyard Dispensary	673	3,383	
		Wages of Artificers and Labourers	3,68,281	7,60,782	
		Miscellaneous	11,665	3,775	
			4,82,342	9,21,633	
		Deduct—Charged to other Departments and Local Governments	*3,15,872*	*3,46,856*	
			1,66,470	5,74,777	7,41,247
		Salaries and Allowances of Officers and Men afloat.			
		Harbour and Sea-going Vessels.			
2,723	2,304	Troopship "Clive"		54,175	
2,246	1,077	Troopship "Canning"		61,600	
1,524	2,202	Troopship "Dalhousie"		69,351	
1,125	2,157	"Mayo"		37,975	
903	1,277	Despatch Vessel "Lawrence"		34,865	
602	1,669	"Elphinstone"		29,446	
960	2,028	"Minto"		40,649	
5,434	9,366	"Hardinge"		1,02,610	
		Contingencies		10,670	
					4,41,341
				Carried forward . R	4,41,341
					10,25,833

D.—Civil Departments.

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1902—*continued.*

Gross Tonnage.	Indicated Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	R	R
		Brought forward .		10,25,833
		Salaries and Allowances, etc.—Brought forward . . .		4,41,341
		Inland Steamers and Flats.		
117	90	Steamer "Comet"	17,664	
338	750	Steamer "Irrawaddy," including Flats Nos. I and II . . .	27,023	
270	360	"Sladen," including Flats C and D	20,291	
172	316	"Bhamo"	19,439	
		Contingencies	1,406	
				85,823
		Marine Survey.		
515	650	Steam-cutter "Investigator"	28,806	
70	101	"Nancowry" (Marine Survey Boat Party)	5,526	
		Contingencies	510	
				34,842
		Small Steamers and Launches.		
		Sub-Marine Mining Vessels, Bombay—		
93	347	"Muzbee"	} 7,551	
15	30	"Tickler"		
		" " " Calcutta—		
94	221	"Panther"	} 6,414	
19	...	"Cobra"		
		" " " Karachi—		
15	25	"Sapper"	} 5,220	
54	138	"Miner"		
		" " " Rangoon—		
93	382	"Tamil"	} 8,121	
15	30	"Handy"		
...	...	"Flat"		
		Vessels in Ordinary, Calcutta—		
569	...	Hulk "Quangtung" . . .	4,462	
400	...	Flat "Ganges" . . .	1,088	
...	...	"Leopard" and "Koladyne" .	3,000	
		Vessels employed on Military Services and Special Defences at—		
		Aden . . . . R 4,160		
		Bombay . . . . ,, 8,044		
		Calcutta . . . . ,, 4,584		
		Karachi . . . . ,, 5,879		
		Rangoon . . . . ,, 4,150		
		Madras . . . . ,, 2,187		
			29,004	
		Contingencies	1,468	
				66,328
		Viceroy's Yacht Establishment.		
		"Maud" and "Lytton"	5,523	
		Contingencies	23	
				5,546
		Yard Craft Establishment.		
		Yard Craft, "Calcutta"	15,876	
		Ditto, "Bombay"	53,036	
		Contingencies	43	
				68,955
		General Duty and Leave Allowances	11,545	
		Contingencies	75	
				11,620
		Indian Allowance.		
		Allowance to R. I. M. Officers serving on the Floating Defences . . .	12,169	
				12,169
		Shore Allowance.		
		Shore Allowances to R. I. M. Officers	10,642	10,642
		Total Salaries and Allowances, etc		7,37,266
		Victualling of Officers and Men afloat.		
		Purchase of Provisions for European and Native Crews	1,74,823	
		Allowances in lieu of Provisions	42,623	
		Purchase of water for Royal Indian Marine Vessels	22,422	
				2,39,868
		Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
		Timber and Spars	1,60,032	
		Metals and Metal Articles	1,44,055	
		Coals and other Fuel	5,56,810	
		Hemp, Canvas, Rope, etc.	1,47,592	
		Paint materials, Oils, Tar, Tallow, etc.	3,11,916	
		Freight, Carriage, etc.	28,402	
			13,48,807	
		Deduct—Value of supplies to, and of Stores used on works for, other Departments and Local Governments	*15,09,675*	
				—1,60,868
		Carried forward . R		18,42,099

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1902—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	R	R	R
Brought forward		18,42,099	
Purchase and Hire of Ships and Vessels—			
Hire of Ships and Vessels		5,045	
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships	44,943		
Passage and Conveyance of Officers and Men	25,571		
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	2,83,167		
Medical Stores	1,410		
Freight on Europe Stores	42,262		
Miscellaneous	7,878		
		4,05,231	
TOTAL CHARGES, INDIA, GENERAL			22,52,375

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	R	R	R	R	R	R	R
Salaries and Allowances of Officers and Men afloat	1,28,427	21,842	63,813	...	9,789	2,23,871	
Victualling of Officers and Men afloat	...	3,338	20,945	...	...	24,283	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	2,15,511	22,188	84,184	...	14,208	3,36,091	
Purchase and hire of Ships and Vessels	1,31,926	24,701	10,000	...	...	1,66,627	
Pilotage, Pilot Establishments, and Vessels	...	1,824	6,93,505	...	1,102	6,96,431	
Marine Establishments	61,567	...	79,877	13,265	20,017	1,74,726	
Miscellaneous Shore Establishments	38,057	...	...	...	...	38,057	
Subsidies to Steam-boat Companies	1,03,374	20,000	33,786	...	...	1,57,160	
Miscellaneous—							
Other Miscellaneous Charges	24,159	239	28,097	...	1,999	54,494	
State Yacht Establishments	1,970	...	5,272	...	...	7,242	
Light-Houses and Light-Ships	1,23,907	...	...	...	...	1,23,907	
Refunds	847	...	2,361	...	...	3,208	
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	8,29,745	94,132	10,21,840	13,265	47,115	20,06,097	20,06,097
TOTAL CHARGES IN INDIA . . . R							42,58,472
Total India converted into £ at R15=£1 . £							283,898

CHARGES IN ENGLAND:	£	£
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	107,333	
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	62,357	
Cost of alterations to Torpedo Boat Defence Vessels, etc.	2,932	
Allowances of Marine Officers whilst under instruction	464	
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	416	
		173,502
Stores for India:		
For Bengal: Coal	248	
Miscellaneous Stores	35,735	
For Bombay: Coal	39,296	
Miscellaneous Stores	65,570	(a) 140,849
TOTAL CHARGES IN ENGLAND . £		314,351
TOTAL MARINE CHARGES . £		598,249

(a) Includes £5,110 being the balance of the cost of the Indian Troopship "Hardinge."

D.—Civil Departments.

No. 37B.—ACCOUNT of Marine Charges for the Year ended 31st March 1902—*continued.*

Details of Charges in the Civil Departments.	Burma.	Assam.	Bengal.	Madras.	Bombay.	Total.
Salaries and Allowances of Officers and Men afloat.	R	R	R	R	R	R
Pilot Vessels.						
P. V. "Alice"	...	...	12,489	...	...	12,489
" "Sarasvati"	...	...	12,738	...	...	12,738
" "Fame"	...	...	12,458	...	...	12,458
Inland Vessels, Steamers and Flats.						
B. G. S. "McIvor"	5,879	...	...	...	...	5,879
B. G. S. "George"	15,073	...	...	...	...	15,073
Schooner "Victoria"	994	...	...	...	...	994
" "Pearl"	524	...	...	...	...	524
Steamer "Brahmakund"	...	16,656	...	...	...	16,656
" "Guide"	...	...	25,048	...	...	25,048
Yacht "Sonamukhi"	...	2,605	...	...	...	2,605
Steam Launch "Enchantress"	...	...	1,080	...	...	1,080
" " "Kestrel"	...	1,966	...	...	...	1,966
" " "Osprey"	...	615	...	...	...	615
Flat "Mooltan" } Steamer "Jhelum"	...	...	...	...	9,789	9,789
Steam Launch Establishment and Contingencies	1,05,957	...	...	...	...	1,05,957
Total Salaries, etc. R	1,28,427	21,842	63,813	...	9,789	2,23,871
Pilotage, Pilot Establishments and Vessels.						
Branch, Master, and Mate Pilots, Pilots, Harbour Master, Serang and Lascars	...	...	64,678	...	...	64,678
Volunteers' and Leadsmen's Allowances	...	...	20,158	...	...	20,158
Pilotage Allowance, Free List	} ...	1,824 {	5,11,204	} ...	...	5,91,731
Pilotage Allowance, Licensed List			78,703			
Surgeon at the Sandheads	...	...	3,898	...	...	3,898
Mess, Passage and Miscellaneous	...	...	14,864	...	1,102	15,966
Total Pilotage, etc. R	...	1,824	6,93,505	...	1,102	6,96,431
Marine Establishments.						
Port Officer's Department	58,891	...	30,986	...	...	89,877
Agent for Government Consignments	...	...	...	4,010	...	4,010
Shipping Office	...	...	25,136	...	19,534	44,670
Marine Court	1,935	...	62	...	483	2,480
Survey of Steam Vessels	741	...	23,693	...	...	24,434
Establishment and Miscellaneous	...	...	...	9,255	...	9,255
Total Marine Establishments R	61,567	...	79,877	13,265	20,017	1,74,726
Miscellaneous Shore Establishments.						
Salaries of Officers	7,148	...	...	...	...	7,148
Staff and Shore Allowances to Officers	7,173	...	...	...	...	7,173
Establishments and Contingencies	23,736	...	...	...	...	23,736
Total Shore Establishments R	38,057	...	...	...	...	38,057
Other Miscellaneous Charges.						
Shipping Fees and Sundries	704	...	225	...	...	929
Harbour Master's Fees for Sea-going and Inland Vessels	192	...	1,275	...	...	1,467
Hire of Moorings for Sea-going and Inland Vessels	...	...	14,648	...	...	14,648
Contribution to Port Funds	...	...	6,200	...	...	6,200
Allowance to Port Master of Diamond Harbour for preparing Returns for the Pilot Service	...	...	240	...	...	240
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the examination of Engineers and Engine Drivers	...	...	60	...	...	60
Life Boat at Alibag	...	...	...	...	1,972	1,972
Life Boat Establishment at Goalundo	...	...	629	...	...	629
Coal Depôt and other Establishments	1,722	...	1,020	...	...	2,742
Clearance of Irrawaddy-Chindwin River	8,584	...	...	...	...	8,584
Miscellaneous	12,957	239	3,800	...	27	17,023
Total Other Miscellaneous Chrag	24,159	239	28,097	...	1,999	54,494

No. 38A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
FEES FROM SCHOOLS AND COLLEGES	18,218	24,912	23,030	61,448	6,82,340	2,97,165	1,30,379	971	4,00,243	3,72,890	20,11,596
CONTRIBUTIONS	6,834	16,864	...	...	34,379	92,402	8,356	193	6,120	3,673	1,68,821
INCOME FROM ENDOWMENTS	...	...	...	...	1,228	2,212	...	...	437	...	3,877
MISCELLANEOUS:											
Reformatory Schools Manufactures	...	6,497	5,923	...	15,264	1,726	...	...	2,916	12,248	44,574
Sale-proceeds of Books	110	1,199	...	33	124	52,915	844	...	...	1,14,182	1,69,407
Examination Fees	2,669	4,666	179	726	27,509	36,150	1,717	...	10,383	2,659	86,658
Other Receipts	151	3,740	1,527	796	23,728	20,513	1,169	12	47,245	16,212	1,15,093
TOTAL RECEIPTS R	27,982	57,878	30,659	63,003	7,84,572	5,03,083	1,42,465	1,176	4,67,344	5,21,864	26,00,026

Total India converted into £ at R15=£1 . £ 173,335

No. 38B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
DIRECTION:											
Salary (a)	...	18,641	22,350	15,048	39,203	24,825	22,183	...	32,297	33,379	2,07,926
Establishment and Contingencies	...	11,999	22,411	12,616	39,144	20,555	22,875	...	23,563	13,477	1,66,640
INSPECTION:											
Salary (a)	3,516	50,298	1,09,224	23,371	3,62,484	1,52,534	1,03,964	1,880	1,82,799	1,41,951	11,32,021
Establishment and Contingencies	4,046	30,981	46,633	22,758	2,94,882	1,22,298	57,401	1,093	2,20,496	1,03,366	9,03,954
UNIVERSITY	...	...	...	...	...	...	27,697	...	...	...	27,697
GOVT. COLLEGES—GENERAL	42,123	32,430	...	15,071	5,34,293	1,78,188	63,245	...	2,06,335	1,29,885	12,01,570
GOVT. COLLEGES—PROFESSIONAL	...	...	...	...	2,12,154	1,86,994	...	...	1,98,480	1,05,812	7,03,440
GOVT. SCHOOLS—GENERAL											
Secondary	27,139	80,315	31,932	84,954	6,80,399	5,30,099	1,74,580	4,658	2,48,435	3,51,597	22,14,108
Primary	23,043	1,36,731	24	8,990	36,565	6,28,256	3,54,314	10,620	5,43,931	13,78,559	31,21,033
Contribution to Schools	...	30,442	1,16,814	...	...	...	1,02,268	4,460	2,557	2,67,576	5,24,117
GOVT. SCHOOLS—SPECIAL:											
Training Schools	3,126	33,301	34,309	16,958	81,530	60,791	68,634	...	1,43,131	89,656	5,31,436
Technical Schools	...	7,853	42,743	2,076	1,23,941	10,223	29,335	...	1,35,361	66,348	4,17,880
Reformatory Schools	...	21,714	21,896	...	70,350	18,774	...	...	24,434	31,959	1,89,127
Other Schools	...	...	...	...	15,116	...	...	...	18,158	...	33,274
GRANTS-IN-AID:											
Grants-in-aid	73,454	1,38,542	2,53,345	2,12,069	13,33,986	839	3,33,341	2,447	3,96,694	2,71,901	30,16,618
Payments by Results	...	22,803	2,06,317	2,266	1,44,252	4,37,686	...	...	4,27,304	2,82,306	15,22,934
SCHOLARSHIPS	5,387	27,959	29,554	32,827	2,25,947	62,136	83,461	1,873	47,171	83,526	5,99,841
MISCELLANEOUS:											
Government Book Depôt	...	65	...	...	...	59,635	...	...	24	76,420	1,36,144
Grants for Encouragement of Literature	2,400	274	...	1,000	10,213	...	1,221	...	...	4,522	19,630
Miscellaneous	12,041	5,277	b1,05,550	10,029	65,947	31,503	20,021	653	18,886	...	2,69,907
REFUNDS	4	630	196	84	2,559	653	131	...	372	71	4,700
TOTAL CHARGES IN INDIA R	1,96,279	6,50,255	10,43,298	4,60,117	42,72,965	25,25,989	14,64,671	27,684	28,70,428	34,32,311	1,69,43,997

Total India converted into £ at R15=£1 . £ 1,129,600

CHARGES IN ENGLAND:	£	
Passage to India of Educational Officers on appointment, etc.	557	
Scholarships to enable Natives of India to pursue their education in England	1,383	
Deputation Allowance of Officers while studying technical subjects, etc.	794	
		2,734
TOTAL CHARGES UNDER EDUCATION	£	1,132,334

(a) Including Exchange Compensation Allowance.
(b) Including R86,500 on account of Contribution paid to the Educational Syndicate.

No. 39.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Church of England:											
Stipend of the Bishop	28,319	...	(a) 7,449	...	...	...	...	...	25,600	12,533	73,901
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (a)	88,100	31,024	64,038	16,993	1,43,878	1,83,083	1,73,346	9,880	2,26,374	2,14,429	11,51,145
Other allowances to Chaplains, etc. .	2,534	392	600	...	8,207	4,067	4,907	222	13,220	10,286	44,435
Establishments	6,319	2,042	3,823	354	8,925	8,105	7,427	420	13,367	12,171	62,953
Other Charges	15,532	6,718	13,256	3,197	16,265	24,820	18,657	2,028	30,534	23,204	1,54,211
Church of Scotland: (b)											
Pay of Chaplains and Registrars, including allowance (a)	7,954	...	...	...	15,930	6,344	...	...	20,071	22,448	72,747
Establishments	496	...	...	...	2,820	507	90	...	1,365	970	6,248
Other Charges	999	...	...	...	800	518	60	...	1,288	7,614	11,279
Church of Rome:											
Allowances to Bishops and Priests, etc. (b)	578	...	4,240	...	6,756	3,415	3,860	...	6,600	16,416	41,865
Other Charges	...	...	...	...	200	...	...	...	...	684	884
Charges for Cemeteries	3,627	2,119	6,176	1,086	7,229	8,050	6,119	384	10,955	9,140	54,885
Payments to Officers of other Provinces .	...	...	...	...	...	...	...	...	...	9,602	9,602
TOTAL CHARGES IN INDIA (b) R	1,54,458	42,295	99,582	21,630	2,11,010	2,38,909	2,14,466	12,934	3,49,374	3,39,497	16,84,155

Total India converted into £ at R15=£1	. £	112,277
CHARGES IN ENGLAND: Passage to India of Chaplains on appointment	. £	499
TOTAL ECCLESIASTICAL CHARGES (b)	. £	112,776

(a) Includes Exchange Compensation Allowance.
(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 69B, page 208.

No. 40A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1902.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Medical College and School Fees	...	...	..	2,425	60,616	553	11,395	...	21,138	75,716	1,71,843
Hospital Receipts . . .	...	17	52	...	82,524	1,323	7,044	359	26,610	65,574	1,83,503
Lunatic Asylum Receipts . .	...	5,921	18,003	1,353	13,491	13,265	2,869	...	20,516	20,550	95,968
Sale of Medical Stores . .	...	1	4,135	2,326	263	198	225	...	3,273	957	11,378
Income from Endowments . .	...	...	...	...	331	4,562	...	...	3,123	...	8,016
Contributions	9,330	1,934	2,004	961	92,850	2,24,540	43,997	3,825	72,756	41,865	4,94,062
Miscellaneous	110	1,259	1,612	329	7,261	15,600	3,944	44	30,083	8,045	68,287
TOTAL RECEIPTS IN INDIA . R	9,440	9,132	25,806	7,394	2,57,336	2,60,041	69,474	4,228	1,77,499	2,12,707	10,33,057
Total India converted into £ at R15=£1 . £											68,870

RECEIPTS IN ENGLAND:

Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance . . . . £ 1,373

TOTAL MEDICAL RECEIPTS . £ 70,243

No. 40B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1902.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Medical Establishment . .	1,16,814	2,03,734	2,99,597	1,43,594	6,91,073	4,67,007	3,29,415	20,692	5,25,364	4,31,132	32,28,422
Hospitals and Dispensaries . .	1,17,660	1,49,824	1,61,986	1,91,584	8,82,103	5,12,276	3,69,057	14,575	10,78,631	7,63,266	42,40,962
Sanitation and Vaccination .	67,110	13,545	66,183	35,728	2,07,311	1,84,005	1,28,861	4,031	7,75,789	4,30,375	19,12,938
Grants for Medical purposes—											
Charges on account of Bubonic Plague . . .	58,633	22,460	95,254	5,021	2,33,942	4,07,416	5,17,993	714	2,18,894	2,28,694	17,89,021
Other Charges . . .	15,905	3,697	13,628	8,310	9,508	12,168	..	...	35,926	8,623	1,07,765
Medical Schools and Colleges .	17	...	5,058	17,945	3,09,934	33,858	1,30,640	447	1,80,598	1,97,695	8,76,192
Lunatic Asylum	7,289	19,352	49,790	12,987	1,26,407	88,867	55,615	1,538	88,671	1,31,496	5,82,012
Special Hospital	...	...	...	...	13,001	...	...	...	...	...	13,001
Chemical Examiner's Department .	...	...	6,733	...	32,717	29,920	2,133	...	25,872	32,313	1,29,688
Refunds	...	339	1,624	13	941	274	921	...	1,104	2,767	7,983
CHARGES IN INDIA R	3,83,428	4,12,951	6,99,853	4,15,182	25,06,937	17,35,791	15,34,635	41,997	29,30,849	22,26,361	1,28,87,984
Total India converted into £ at R15=£1 . £											859,199

CHARGES IN ENGLAND:

	£	
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum .	4,398	
Pay, Passage, etc., of Medical Officers and Lady Nurses in connection with the Plague, etc.	488	
		4,886
TOTAL MEDICAL CHARGES . £		864,085

No. 41.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
IN INDIA.	R	R	R	R	R	R	R	R	R	R	R
POLITICAL AGENTS:											
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (*a*)	11,83,210	28,282	2,00,156	75,074	14,250	27,675	2,90,014	44,981	49,439	4,73,777	23,86,858
Establishments and Contingent Charges	8,96,703	10,559	1,44,786	1,14,231	8,092	8,508	1,90,424	69,713	27,610	4,02,439	18,73,065
Less—Contribution for Salaries, Establishments, etc.	*1,59,519*	...	...	...	...	...	...	...	...	*2,22,511*	*3,82,030*
CHARGES ON NORTH-WEST FRONTIER:											
Perso-Afghan Frontier, Khorassan	1,05,839	...	...	...	...	...	...	...	...	...	1,05,839
Perso-Beluch Frontier, Seistan	62,749	...	...	...	...	...	...	...	...	...	62,749
Charges on account of Khyber Tribes	...	...	...	...	...	...	35,423	59,637	...	...	95,060
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	1,76,834	1,07,611	...	...	2,84,445
Payments for guarding Hill Passes	...	...	...	...	...	...	84,411	40,372	...	...	1,24,783
Chitral Frontier Charges	...	...	...	...	...	...	1,16,812	62,761	...	...	1,79,573
Charges for Bhittani Service	...	...	...	...	...	...	7,119	4,068	...	...	11,187
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	5,96,641	...	...	...	...	...	...	...	...	...	5,96,641
Zhob Levy Charges	2,66,829	...	...	...	...	...	...	...	...	...	2,66,829
POLITICAL SUBSIDIES:											
Subsidy to the Amir of Afghanistan	16,23,385	...	...	...	...	...	...	...	...	...	16,23,385
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	86,400	...	...	...	...	...	...	...	...	...	86,400
Other Subsidies	...	...	...	...	...	...	7,000	12,000	...	...	19,000
ENTERTAINMENT OF ENVOYS AND CHIEFS	27,035	...	9,509	1,453	1,806	...	40,726	65,368	...	10,661	1,56,558
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	36,800	...	8,585	2,401	13,995	...	29,086	4,099	...	56,360	1,51,326
REFUGEES AND STATE PRISONERS:											
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	63,183	...	...	...	...	63,183
Ayub Khan	...	...	...	...	...	...	2,41,910	...	...	...	2,41,910
Kabul Refugees and State Prisoners	11,921	...	...	...	...	25,810	1,26,942	11,619	...	1,09,342	2,85,634
Chitral Prisoners	...	...	...	...	...	...	...	...	11,433	...	11,433
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	...	57,947	57,947
Burmese Refugees and State Prisoners	7,590	...	...	...	...	2,286	...	...	...	...	9,876
Other Refugees and State Prisoners	...	...	3,616	...	3,234	6,711	...	...	3,006	...	16,567

SPECIAL POLITICAL EXPENDITURE—												
Banpur Agency Charges	268	...	...	...	...	...	...	...	...	...	268
Chinese Frontier Delimitation Commission	...	...	191	...	...	...	...	...	...	...	191
Kurram Mission	...	...	...	...	...	...	44,806	27,030	...	...	71,836
Kurram Militia	...	...	...	...	...	...	1,65,255	1,18,867	...	...	2,84,122
Blockade against the Mahsud Waziris	...	...	...	...	...	...	56,258	2,52,562	...	...	3,08,820
Waziristan Militia	...	...	...	...	...	...	2,54,405	1,57,555	...	...	4,11,960
Aden Boundary Delimitation Commission	...	...	...	...	...	...	...	...	...	17,339	17,339
Delhi Coronation Durbar	19,325	...	...	...	...	5,000	...	...	...	...	24,325
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	2,47,786	...	...	...	...	...	...	...	...	...	2,47,786
MISCELLANEOUS—												
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	8,333	...	...	...	...	...	...	...	...	...	8,333
Allowance to Mohmand Tribes	...	...	...	...	...	...	11,924	11,924	...	...	23,848
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	7,800	...	...	...	...	...	1,076	...	...	...	8,876
Demarcation of Boundary and Trans-Frontier Surveys	203	...	...	726	1,231	414	228	..	582	1,509	4,893
Merwara Battalion	1,78,572	...	...	...	...	...	...	...	...	...	1,78,572
Purchase and Repair of Insignia of the Order of Indian Empire	456	...	...	...	...	...	...	...	...	...	456
Rewards to Native Chiefs for Political Services	197	...	230	...	...	...	7,747	3,784	...	...	11,958
Rewards for Intelligence and Assistance	...	...	2,162	...	...	...	2,527	7,021	...	...	11,710
Rents, Rates, and Taxes	...	...	9,522	...	...	...	...	...	...	...	9,522
Sundry Charges	5,072	1,101	16,914	1,769	966	3,099	23,380	19,899	221	1,381	73,802
Imperial Cadet Corps	60,855	...	...	...	...	...	...	...	...	...	60,855
Lieutenant-Colonel Shower's tour in connection with Beluch-Mekran disturbances	13,000	...	...	...	...	...	...	...	...	...	13,000
TOTAL CHARGES IN INDIA . R	53,87,450	39,942	3,95,671	1,95,654	43,574	1,42,686	19,14,307	10,80,871	92,291	9,08,244	1,02,00,690

Total India converted into £ at R15=£1 . £ 680,046

	£	
CHARGES IN ENGLAND—		
Contribution towards the Mission to the Court of Persia and Minor Consulates	6,000	
Contribution towards the expenses of the Kerman Consulate for the year to 31st March 1901	400	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River for half year to 31st December 1900	250	
Deputation Allowance of the Political Resident in the Persian Gulf while detained in England in connection with the Traffic in Arms in the Persian Gulf, etc.	236	
	6,886	
Stores for India : Presentation Articles	142	
TOTAL CHARGES IN ENGLAND . £		7,028
TOTAL CHARGES OF POLITICAL AGENCIES, ETC. . £		687,074

(a) Includes Exchange Compensation Allowance.

No. 42A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Receipts on account of Experimental Cultivation Cotton, Silk, Tea and Cotton-gin Factories	...	10,381	5,546	...	1,104	11,792	12,340	...	312	13,171	54,646
Botanical and other Public Garden Receipts	258	11,776	...	...	19,501	49,090	50,769	894	4,177	2,385	1,38,850
Cinchona Plantation Receipts	...	...	...	...	1,99,446	...	...	...	1,93,085	...	3,92,531
Receipts on account of Public Exhibitions and Fairs	1,130	5,960	...	...	6,778	56,667	64,583	...	...	2,154	1,37,272
Veterinary and Stallion Receipts	60,083	866	...	...	17,694	6,177	7,144	110	...	15,336	1,07,410
Fees, etc., levied under Inland Labour Transport Act of 1882	...	7,898	...	62,181	14,109	129	...	...	944	...	85,261
Examination Fees	1,708	...	1,141	...	5,492	555	644	...	1,48,750	13,125	1,71,415
Emigration Fees	...	...	...	...	34,776	...	...	...	24,507	...	59,283
Sale of Stores and Materials	87,280	...	...	...	...	...	...	...	...	...	87,280
Miscellaneous	7,515	...	28	...	...	836	3,923	25	1,84,825	470	1,97,622
TOTAL RECEIPTS IN INDIA . R	1,57,974	36,881	6,715	62,181	2,98,900	1,25,246	1,39,403	1,029	5,56,600	46,641	14,31,570
Total India converted into £ at R15=£1 £											95,438
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, etc. £											434
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . £											95,872

No. 42B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	unjab	North-West Frontier Province.	Madras	Bombay.	TOTAL.
Scientific.	R	R	R	R	R	R	R	R	R	R	R
Survey of India (as per details in Account No. 42C., page 102)	16,07,336	...	...	...	...	...	...	...	...	...	16,07,336
Botanical Survey	30,725	...	500	500	...	...	...	...	18 410	...	50,135
Geological Survey:											
Superintending Officers (a) R 1,37,715; Establishment 17,489; General Charges (including Library, Museum, etc.) 55,644	2,10,848	...	...	...	...	...	...	...	...	...	2,10,848
Inspector of Mines	3,333	...	...	...	3,374	...	...	...	...	...	6,707
Exploration of Petroleum, Coal, and Minerals	...	...	...	...	...	...	...	...	24	...	24
Meteorological Department	4,10,381	...	...	...	...	...	...	...	...	...	4,10,381
Archæological Department	52,639	...	7,275	...	...	...	...	...	31,409	...	91,323
Reporter of Economic Products	48,228	...	...	...	...	...	...	...	...	...	48,228
Museums	93,073	1,552	2,166	...	1,707	9,885	4,125	...	37,891	9,163	1,59,562
Imperial Institute	3,991	77	11	224	39	309	...	...	112	...	4,763
Observatories	...	...	...	...	...	...	...	...	...	8,710	8,710
Donations to Scientific Societies	1,000	...	...	3,500	8,000	...	...	...	1,000	4,800	18,300
Ethnographical Survey	...	...	...	955	...	1,757	1,475	...	2,020	280	6,487
Agricultural.											
Experimental Cultivation	34,763	15,104	12,550	3,479	49,288	45,322	14,551	7	21,689	59,491	2,56,244
Cinchona Plantations	...	...	...	...	1,64,452	...	...	...	1,30,046	...	2,94,498
Public Exhibitions and Fairs	1,940	2,120	2,394	450	14,802	40,534	22,115	1,000	...	9,918	95,273
Veterinary and Stallion Charges	6,81,700	14,852	1,02,364	2,848	92,338	67,855	1,67,460	4,691	22,659	1,40,981	12,97,748
Botanical and other Public Gardens	1,781	29,780	7,400	...	1,46,433	1,09,006	87,548	1,888	32,431	12,950	4,29,217
Labour and Emigration.											
Emigration	7,504	...	...	...	27,630	1,869	28	..	11,407	—37	48,401
Inland Labour Transport	...	128	...	55,708	8,040	15	...	...	180	...	64,071
Colonization and Immigration	...	...	722	...	..	...	...	...	...	...	722
Inspector of Factories	...	3,584	5,201	480	26,870	5.408	4,474	...	6,104	20,409	72,530
Statistics											
Census	1,33,034	96,698	86,672	45,157	2,86,559	1,79,664	1,11,185	—250	1,88,386	1,16,581	12,43,686
Gazetteer and Statistical Memoirs	...	...	...	...	...	2,240	463	...	...	...	2,703
Registration of Railway Traffic	...	1,138	598	480	8,695	5,888	4,500	...	6,800	18,162	46,261
Registration of River-borne Traffic	...	...	...	3,300	5,264	1,587	...	...	...	...	10,151
Provincial Statistics	1,753	12,707	17,663	1,276	16,253	15,972	7,748	1,418	17,062	5,103	96,955
Miscellaneous.											
Preservation and Translation of Ancient Manuscripts	...	...	...	...	6,200	850	30	...	346	2,128	9,554
Examinations	44,259	...	512	...	3,171	665	4,719	200	1,19,270	7,445	1,80,241
Inspector of Explosives	39,981	...	...	...	...	...	...	...	...	...	39,981
Miscellaneous	2,769	403	4,049	...	6,797	3,509	726	...	2,34,874	10,627	2,63,754
Refunds	1,253	...	384	6	512	87	186	30	2,470	64	4,992
TOTAL CHARGES IN INDIA . R	34,12,291	1,78,143	2,50,461	1,18,363	8,76,424	4,92,422	4,31,333	8,984	8,84,590	4,26,775	70,79,786
(India, General to North-West Frontier Province)	R 57,68,421 (b)										
Charges converted into £ at R15=£1	£ 384,561								58,973	28,452	471,986
CHARGES IN ENGLAND: Stores for India	£ 9,049 (c)								...	24	9,073

Other Charges.

	£	
Objects of a literary, scientific or antiquarian character	1,981	
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India"	104	
Expenses attending the preparation of the "Fauna Indica"	117	
Expenses in connection with the publication of the "Flora of Bombay"	225	
Purchase of Stallions	8,236	
Expenses of the Indian Commission on Horse Breeding	2,999	
Contingent expenses of the India Museum Collection at Kew	292	
Preparation of Tide Tables for Indian Ports	964	
Expenses incurred in connection with the Indian Section of the Imperial Institute	1,794	
Expenses in connection with the Indian Section at the Paris Exhibition of 1900	2,138	
Remuneration to Officers and others specially employed, and miscellaneous expenditure	3,243	
		22,093
TOTAL CHARGES IN ENGLAND	£	31,166
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS		503,152

(a) Including Exchange Compensation Allowance.
(b) Total charges in India for the Bengal Presidency.
(c) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 42C.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		R
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,80,160
Head-Quarters Offices:		
Office Establishment and Drawing Branch		1,31,107
Lithographic and Photographic Establishments		1,19,592
Extra Departmental Mapping		245
Engraving Establishment		60,842
Trigonometrical Office Establishment		90,294
N.-W. Frontier Drawing Office Establishment		19,523
Miscellaneous Contingent Charges		95,943
Mathematical Instrument Factory (including cost of Instruments purchased in India)		56,923
Survey Parties:		
Charges of Working Parties		14,94,845
Miscellaneous Charges		59,467
		23,08,941
	R	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 17B, page 42	4,14,096	
" " to Forest Account, Account No. 25, page 55	68,608	
" " for cost of Instruments and Maps supplied to other Public Departments	2,15,025	
" Charged to Advances for Survey Expenses recoverable from private parties	3,876	
		7,01,605
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 42B . R		16,07,336
Total converted into £ at R15 = £1 . £		107,156

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section E.—Miscellaneous.

Revenue £628,000. Expenditure £4,139,382.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Territorial and Political Pensions	43	Expenditure	112	...	...	264,371
Civil Furlough	44	Expenditure	112	...	...	252,573
Superannuation	45A	Receipts	113	...	194,536	...
"	45B	Expenditure	114	...	...	2,755,584
Stationery and Printing	46A	Receipts	115	...	62,913	...
"	46B	Expenditure	115	...	...	544,036
"	46C	Details of Charges under Printing Estabts.	116	188,288	...	...
"	46D	Statement showing the value of Stationery Stores supplied to the various Departments.	117	146,218	...	...
"	46E	Statement showing the value of Printing Work, etc. supplied to the various Departments.	118	289,653	...	...
Exchange	47	Receipts	119	...	25,494	...
Miscellaneous	48A	Receipts	120	...	345,057	...
"	48B	Expenditure	121	...	...	322,818
				Total	628,000	4,139,382

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902.

		R
INDIA, GENERAL.		
TERRITORIAL AND POLITICAL PENSIONS.		
Banda Family.		
Exceeding R5,000 per annum	6,000	
Not exceeding R5,000 per annum	5,400	
		11,400
Banpur Family.		
Not exceeding R5,000 per annum		3,600
Jeitpur Family.		
Dependants of Maharajah Anupgir.		
Not exceeding R5,000 per annum		5,400
Kharun Chiefs.		
Exceeding R5,000 per annum :		
Sirdar Nauraj Khan, son and successor of Sirdar Ayad Khan (Quetta)		7,000
Mysore Family.		
Not exceeding R5,000 per annum		67
Oudh Family.		
Not exceeding R5,000 per annum		4,047
Afghan Refugee.		
Exceeding R5,000 per annum :		
Naib Noor Mahomed Khan		6,000
Other Pensions.		
Not exceeding R5,000 per annum :		
Bhonsla Family	180	
Bolia Family	4,443	
Jhansi Family	2,400	
Family of the late Pindara Chiefs	667	
Carnatic Stipendiaries	11,277	
Delhi Family	250	
Family of Rao Khosal Sing of Hirapur	2,182	
Carried forward	21,399	37,514

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

INDIA, GENERAL—*continued.*	R	R	R
Brought forward	21,399	37,514	
Other Pensions—continued.			
Not exceeding R5,000 per annum:			
Kurnool Family	1,814		
Shahgurh	427		
Udayagiri Family	244		
Tokeker Family	115		
Nagpur Pensions	713		
Musulipatum Family	1,058		
Miscellaneous	40,457	66,227	
		1,03,741	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	19,408		
Toria Kalpahar Family	900		
Gratuities to the Dependants of the late Ex-King of Oudh	180		
Allowances for the maintenance of religious establishments in Coorg	13,972		
Miscellaneous	1,475	35,935	
			1,39,676
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhansha Family.			
Exceeding R5,000 per annum:			
Raja Azim Shah		50,000	
Bhonsla Family.			
Exceeding R5,000 per annum:			
Luchman Rao	12,000		
Raghojee Rao (Janojee Family)	60,000		
Luxmi Bai	6,500		
	78,500		
Not exceeding R5,000 per annum	10,200	88,700	
Relatives of the Bhonsla Family.			
Exceeding R5,000 per annum:			
Ahilojee Ahir Rao	7,500		
Gangabai Mohiteen	9,402		
	16,902		
Not exceeding R5,000 per annum	27,394	44,296	
Servants and Dependants of the Bhonsla Family.			
Not exceeding R5,000 per annum		28,299	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding R5,000 per annum		265	
Other Pensions.			
Not exceeding R5,000 per annum:			
Bijragogarh Family	2,313		
Gond Raja of Chanda	1,491		
Pensions from the 2½ lakhs Fund of Saugor	6,447		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	4,718		
Satara Pensions	5,525	20,494	
			2,32,054
Carried forward			3,71,730

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		R	R
Brought forward		...	3,71,730
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government—			
Kinwun Mingyi		9,000	
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	61,507		
Shan and other Chiefs	4,620		
Officials of the late Burmese Government	25,500		
Delhi Family	9,822		
Refugee Princes	4,536		
Talifoo Refugee Princes	3,600		
		1,09,585	1,18,585
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding R5,000 per annum:			
Bar Senapati's Family	2,381		
Raja Purandar Sing's Family	600		
" Chandra Kanta Sing's Family	360		
Other Pensions	4,530		
		7,871	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		270	8,141
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, the Nawab of Moorshedabad	2,30,000		
Nazrut Ali and Ali Mirza	20,000		
Nawab Syud Mahomed Zynal Abdeen Khan Bahadoor	15,923		
Syud Asad Ali Mirza	15,000		
" Hosain Ali Mirza	37,000		
" Mozaffer Ali	10,112		
" Furshad Mirza	10,000		
" Wahid Ali Mirza	10,000		
" Nazir Ali Mirza	10,000		
" Khakan Mirza	10,000		
" Bakar Mirza	10,000		
Nawab Shamsi Jehan Begum	99,821		
Syed Mahomed Fyzally Khan and others	28,050		
	5,05,906		
Not exceeding R5,000 per annum	1,41,877		
		6,47,783	
Oudh Family.			
Exceeding R5,000 per annum:			
Prince Ahid Ali Mirza Kumar Kudr Bahadoor	48,000		
" Asman Jah Mirza Bahadoor	13,800		
" Jam Jah Ali Khan Ahmed Mirza	10,200		
" Mohamed Jalal Mirza Bahadoor	6,000		
" Mahomed Ijaz Hossain Mirza Bahadoor	6,000		
Carried forward	84,000	6,47,783	4,98,456

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

	R	R	R
Brought forward	84,000	6,47,783	4,98,456
BENGAL—*continued.*			
Oudh Family—*continued.*			
Exceeding R5,000 per annum:			
Prince Mohamed Ibrahim Ali	6,000		
" Kaziris Hossein Fajil Moolook Mirza Bahadoor	6,000		
" Kam Buksh Hossein Mirza Bahadoor	6,000		
" Mohamed Abdul Ali Mirza Darojah	6,000		
" Sultan Mirza Mahomed Reza Ali Bahadoor	6,000		
" Dilwar Jah Mirza Bahadoor	6,000		
" Mohamed Asghar Humayun Jah Mirza Bahadoor	6,000		
" Hossein Bakar Kamayab Mirza	6,000		
" Mohamed Kaziris Hossein Khursuid Mirza Bahadoor	6,000		
" Mahomed Askari Buland Jah	6,000		
" Mahomed Afsarul Moolook Mirza Bahadoor	6,000		
" Mahomed Jalal Babar Mirza	6,000		
" Kesra Bukht	6,000		
	1,62,000		
Not exceeding R5,000 per annum	1,15,900		
		2,77,900	
Khurda Family.			
Exceeding R5,000 per annum:			
Raja Mokundo Deb		23,467	
Chitpore Family.			
Exceeding R5,000 per annum:			
Syud Ahmed Ali	8,670		
Not exceeding R5,000 per annum	4,887		
		13,557	
Maharajah Shitul Roy's Family.			
Exceeding R5,000 per annum:			
Kumar Rupnarayan Sing		18,415	
Mysore Family.			
Exceeding R5,000 per annum:			
Fatiah Allowance	6,000		
Not exceeding R5,000 per annum	21,583		
		27,583	
Other Pensions.			
Not exceeding R5,000 per annum:			
Rajmehal Family	9,062		
Purneah Family	4,231		
Bissenpore Raj Family	1,708		
Ungul Pensions	1,702		
Goomesur Raj Family	1,440		
Family of Raja Kader Bux Khan and Kader Hossein Khan	644		
Nawab Mooneeodwallah's Family	748		
Banki Pensions	473		
Heirs of Shaib Bux Blbee	600		
Porahat Raj Family	229		
Family of Moulana Mohamed Asiff	229		
Family of Rajah Runjeet Sing	60		
Miscellaneous	15,961		
		37,087	
CHARITABLE ALLOWANCES.			
		10,45,792	
Exceeding R5,000 per annum:			
Unno-chutter charges paid in Cuttack and Balasore		6,599	
			10,52,391
Carried forward			15,50,847

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		R	R
Brought forward		...	15,50,847
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding R5,000 per annum:			
Mirza-Solaiman Qadr	12,000		
Badshah Bahu Begum	9,000		
Ummat-uz-Zohra Begum, (daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.)	5,241		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	6,000		
	32,241		
Not exceeding R5,000 per annum	1,80,280		
		2,12,521	
Ex-Royal Family of Delhi.			
Not exceeding R5,000 per annum		48,634	
Maharajah of Benares.			
Exceeding R5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Punjab State Pensioners.			
Exceeding R5,000 per annum:			
Rani Dakhani		13,200	
Other Pensions.			
Exceeding R5,000 per annum:			
Rani Ram Nandan Koar, Agra	12,000		
Sayed Ahmad Shah of Meerut	13,000		
Sayed Husain Shah, Bulandshahr	9,600		
Ganga Bai, Benares	8,400		
Raja Narpat Singh, Fatehpur	7,307		
Limbin Mintha	10,480		
	60,787		
Not exceeding R5,000 per annum:			
Family of Tafazzul Hosain Khan	18,330		
,, ex-Nawab of Farukabad	8,195		
,, late ex-Raja of Coorg	3,085		
,, late Nawab of Jhajjar	7,104		
,, late Raja of Jhansi	2,013		
,, late Rahmut-ulla Khan of Bareilly	3,397		
,, Shah Jalil and Shah Sultan of Bareilly	2,681		
,, Sultan Mohammad Mirzah-Shafi, Prince of Persia	1,693		
,, Nawab-Suja-ud-daula	1,043		
,, late ex-Nawab of Banda	1,200		
,, Khair-andesh Khan of Bareilly	721		
Carried forward	{ 49,462 60,787	3,74,355	15,50,847

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902 —*continued.*

		R	R
Brought forward	60,787 49,462	3,74,355	15,50,847
UNITED PROVINCES OF AGRA AND OUDH —*continued.*			
Not exceeding R5,000 per annum—continued.			
Other Pensions—*continued.*			
Family of late Nawab Kasim Ali Khan of Benares	290		
,, Saiyed Baqar Ali Khan	84		
,, late Husain Ali Khan	168		
,, Moulvi-Zia-Ulla Khan of Bareilly	3,170		
Moradabad Minhadars	2,025		
Commutations of Pensions	11,707		
Miscellaneous	26,224		
Bahu Begum's Zamanat Wasika.	93,130		
Exceeding R5,000 per annum :		1,53,917	
Baker Ali Khan	6,161		
Muhammad Ali Khan	2,567		
	8,728		
Not exceeding R5,000 per annum	84,014		
Bahu Begum's Amanat Wasika.		92,742	
Exceeding R5,000 per annum :			
Mirza Mehdi Hasan Khan Bahadur	8,913		
,, Mehdi Hussain Khan	10,970		
,, Hadi Ali Khan	6,645		
Sitara Begum	6,255		
	32,783		
Not exceeding R5,000 per annum	1,57,625	1,90,408	
CHARITABLE ALLOWANCES.		8,11,422	
Exceeding R5,000 per annum :			
Khadims of Dargah of Fatehpore Sikri	8,053		
Ranbir Singh (Family of Raja Lal Singh)	4,950		
	13,003		
Not exceeding R5,000 per annum :			
Family of Raja Lal Sing	3,850		
Punjab State Pensions	3,184		
Jalaun Pensions	11,223		
Family, Raja Prithi Pal Shah	43		
,, late Raja Himmat Bahadur	656		
,, late ex-Nawab of Banda	600		
,, late Thakur Daya Ram of Hathras	280		
Dependants of late Raja Khet Singh of Jaitpur	80		
Miscellaneous	26,255	59,174	
	46,171		8,70,596
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Delhi Royal Family.			
Exceeding R5,000 per annum :			
Mirza Suraya Jah	10,509		
Not exceeding R5,000 per annum	12,466	22,975	
Other Pensions.			
Exceeding R5,000 per annum :			
Golam Kasim Khan, (Nawab of Tonk)	9,000		
Dharm Kuar	10,000		
Raja Ali Bahadur Khan	10,000		
Teka Gogan Sing	7,862		
Mohammad Akram Khan, (Nawab of Amb)	7,500		
Not exceeding R5,000 per annum :	44,362		
Family of the ex-King of Cabul (Shahzaman)	20,791		
Lahore Royal Family	8,735		
Family of the Nawab Surfraz Khan of Multan	2,814		
,, of a Jagirdar in Rohtak	661		
Bolia Family	48		
Miscellaneous	58,018		
CHARITABLE ALLOWANCES.	91,067	1,35,429	
Exceeding R5,000 per annum :			
Sardarni Kripa Devi	7,500	1,58,404	
Not exceeding R5,000 per annum :			
Delhi Royal Family	19,819		
Family of Nawab of Jhajjar	9,623		
Disbanded soldiers of the late Sikh Government	600		
Family of ex-King of Cabul (Shahzaman)	1,376		
Miscellaneous	39,332		
	70,750	78,250	2,36,654
Carried forward			26,58,097

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		R	R
Brought forward		...	26,58,097
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions —			
Not exceeding R5,000 per annum		13,768	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		1,679	15,447
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding R5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum	73,200		
His Highness Prince Muhammad Manawwar, Khan Bahadur, Prince of Arcot	59,600		
Kurshed-un-Nissa Begum Sahiba	10,608		
Rahim-un-Nissa Begum	5,400		
Ranf Ahmad Khan	5,400		
	1,54,208		
Not exceeding R5,000 per annum	2,07,888		
Miscellaneous	20,805		
		3,82,901	
Tanjore Pensions.			
Exceeding R5,000 per annum:			
Chimamba Bahi Sahiba	1,910		
Gauramba Bahi Sahiba	9,600		
Jayamba Bahi Sahiba	9,600		
Ramakumaramba Bahi Sahiba	9,600		
Thipamba Bahi Sahiba	9,600		
Bhavani Bahi Sahiba	6,000		
	46,310		
Not exceeding R5,000 per annum	37,322		
		83,632	
Masulipatam Pensions.			
Not exceeding R5,000 per annum	22,492		
Miscellaneous	26		
		22,518	
Kurnool Pensions.			
Exceeding R5,000 per annum:			
Muhamad Daud Khan Bahadur	7,200		
Not exceeding R5,000 per annum	24,541		
		31,741	
Other Pensions.			
Not exceeding R5,000 per annum:			
Palkonda Pensions	4,917		
Maisur Pensions	9,957		
Gumsur Pensions	6,407		
Golconda Pensions	3,265		
Cuttack Pensions (Raja Pillai Family)	144		
Commutation of Pensions	27,279		
Tomb and Mosque Allowance	3,069		
		55,038	
		5,75,830	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		1,655	5,77,485
Carried forward			32,51,029

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		R	R
Brought forward		...	32,51,029
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding R5,000 per annum:			
Ziaunnissa Begum	14,007		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	6,000		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	10,000		
Investment into Trust Fund until the death of Ziāun-Nissa Begum for benefit of the descendants of the Nawab of Surat	37,000		
Not exceeding R5,000 per annum	276	67,283	
Najmudin Khan's Family.			
Exceeding R5,000 per annum:			
Mir Sadrudin Khan Waled Ajmudin		7,320	
Yeomen Stipendiaries.			
Exceeding R5,000 per annum:			
Sultan Ahmadbin Fadil	39,384		
Not exceeding R5,000 per annum	12,127	51,511	
Satara Pensions.			
Exceeding R5,000 per annum:			
Rajeram Bhosle	30,000		
Not exceeding R5,000 per annum	21,577	51,577	
Angria Family Pensions.			
Not exceeding R5,000 per annum	3,017	3,017	
Pensions granted on the conquest of Sindh.			
Exceeding R5,000 per annum:			
His Highness Mir Hosein Ali Khan	36,000		
" " Mir Nur Muhamad Khan	26,400		
" " Mir Fateh Khan	23,600		
" " Mir Abdul Hosein Khan	9,600		
Widow of His Highness Mir Hosein Ali Khan	9,600		
Mir Rustom Khan	15,600		
Mir Ali Madut Khan	11,400		
Mir Gulam Alla Khan	9,600		
Mir Gulam Muhamed Khan	10,800		
Mir Shah Muhammad Khan	9,120		
Mir Mahara Khan	12,000		
Widows and descendants of the late Mir Shaheb Navaz Khan	7,090		
	1,80,810		
Not exceeding R5,000 per annum	86,264	2,67,074	
Shaha Gazi Family Pensions.			
Not exceeding R5,000 per annum		2,550	
Other Pensions.			
Exceeding R5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	12,000		
Shambu Sing Amir Khan	7,795		
Mir Tharo Khan	9,000		
Sir Michael DeLima D'Souza	7,000		
Carried forward	35,795	4,50,332	32,51,029

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		R	R
Brought forward	. 35,795	4,50,332	32,51,029
BOMBAY—*continued.*			
Other Pensions—*continued.*			
Not exceeding R5,000 per annum:			
Nipani Estate Pension	184		
Nagpore Family	300		
Patwardhan Family	3,023		
Peshwa Pensions	2,256		
Family of the late Nawab of Broach	2,865		
Heads of Tribes at Aden	7,168		
Kirparam's Family	3,393		
Mandvi Raja's Family	1,500		
Peint Pensions	2,409		
Thoke Family	2,362		
Raje Bahadur Family	150		
Tanjore Pensions	2,749		
Family of the Nawab of Bednur	500		
Sumant Family	768		
Dhamadhare Family	1,240		
Delhi Pensions	327		
Jadhav Family	682		
Naikra Family	303		
Sowanur Divan's Family	225		
Family of Jesur Khan Jambhal	888		
Oudh Royal Family	1,266		
Family of Sher Khan Dinamia	320		
Nagar Parker Rana Family	392		
Deshmukh Family	643		
Bhonsle Family Pensions	375		
Stipends of the descendants of the Ex-Amir of Sind	814		
Miscellaneous	30,098		
	67,200	1,02,995	
CHARITABLE ALLOWANCES.		5,53,327	
House-rent	87		
Funeral and Marriage expenses of Mirs and other Political stipendiaries	300	387	
			5,53,714
TOTAL IN INDIA . . . . R			38,04,743
Total India converted into £ at R15=£1, £			253,649
CHARGES IN ENGLAND:		£	
Members of the Family of the late Maharajah Duleep Singh		9,692	
Members of the Bengal Nizamut Family		1,030	
TOTAL IN ENGLAND . £			10,722
TOTAL TERRITORIAL AND POLITICAL PENSIONS . £			264,371

No. 44.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1902.

IN INDIA:	R	
India, General	10,615	
Bengal	261	
Punjab	163	
Madras	9	
Bombay	444	
TOTAL IN INDIA . . . . R		11,492
Total India converted into £ at R15=£1, £		766
CHARGES IN ENGLAND:	£	
Indian Civil Service	114,293	
Military Officers in Civil employ	67,886	
Uncovenanted Service	62,949	
Bengal Pilot Service	1,858	
Royal Indian Marine	4,821	
TOTAL IN ENGLAND £		251,807
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES . £		252,573

No. 45A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
INDIA.	R	R	R	R	R	R	R	R	R	R	R
Subscriptions to the Military Fund	31,329	...	...	...	...	2,468	207	...	4,443	12,653	51,100
Subscriptions to the Military Orphan Fund	4,487	...	...	...	16,201	906	...	...	329	...	21,923
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	3,241	...	3,241
Subscriptions under the Indian Civil Service Family Pension Regulations	15,371	20,972	28,219	7,485	62,706	64,016	38,383	2,106	53,365	42,639	3,35,262
Subscriptions to the Bengal Civil Fund	36,107	7,921	18,725	4,818	72,946	56,764	34,405	612	...	5,958	2,38,256
Subscriptions to the Madras Civil Fund	4,001	...	...	...	56	...	...	...	26,796	...	30,853
Subscriptions to the Bombay Civil Fund	7,090	142	...	...	282	...	...	...	974	43,352	51,840
Family Subscriptions of Native Members of the Indian Civil Service	1,620	...	...	...	1,218	792	...	...	...	...	3,630
Contributions for Pensions and Gratuities . (a)	4,05,986	18,546	57,204	5,133	60,462	25,380	61,921	1,373	77,495	2,09,633	9,23,133
Deductions for Marine Pension Fund	22,443	...	...	...	9,680	...	...	...	...	...	32,123
Miscellaneous	...	...	...	...	...	199	226	...	...	...	425
TOTAL RECEIPTS IN INDIA R	5,28,434	47,581	1,04,148	17,436	2,23,551	1,50,525	1,35,142	4,091	1,66,643	3,14,235	16,91,786

Total India converted into £ at R15 = £1 . £ 112,786

ENGLAND.	£	£	
Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company		12,122	
Subscriptions in respect of the India Office Provident Fund		1,450	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund	2,575		
Madras Civil Service Annuity Fund	332		
Bombay Civil Fund: Annuity Branch	609		
Bengal Civil Fund	677		
Madras Civil Fund	109		
Bombay Civil Fund: Provident Branch	806		
Bengal Military Orphan Society	16,607		
Bengal Military Fund	22,677		
Madras Military Fund	10,593		
Bombay Military Fund	7,525		
Madras Medical Fund	115		
Indian Navy Fund	609		
		63,234	
Subscriptions towards Indian Civil Service Family Pensions		4,944	
TOTAL RECEIPTS IN ENGLAND . £			81,750
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES . £			194,536

(a) Besides R6,97,302 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

E.—Miscellaneous.
R

No. 45B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1902.

INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Superannuation and Retired Allowances of the Revenue and other Public Depts.	5,71,480	3,54,338	4,12,121	1,10,614	23,66,568	22,82,708	12,34,469	25,283	17,31,423	20,50,010	1,11,39,014
Compassionate Allowances .	14,211	4,107	...	913	13,581	19,818	31,258	3,318	23,016	45,450	1,55,672
Gratuities	4,388	2,376	6,280	1,088	8,882	12,025	11,011	282	20,321	9,667	76,320
Pensions for Distinguished and Meritorious Services .	...	...	204	...	...	...	14,069	4,310	...	...	18,583
Marine Pensions and Gratuities	284	5,075	...	...	31,550	...	...	...	...	39,114	76,023
Donations to Service Funds .	...	...	...	...	...	...	...	...	30,582	108	30,690
Pensions of the Military Fund	2,964	...	...	...	10,417	22,643	1,490	...	26,282	12,949	76,745
Pensions of the Military Orphan Fund . .	307	983	3,539	626	37,177	11,421	11,535	115	1,575	3,238	70,516
Pensions of the Medical Retiring Fund . .	...	...	...	...	...	...	...	...	3,264	...	3,264
Pensions of the Bengal Civil Fund	10,717	...	...	...	1,950	...	...	...	...	...	12,667
Pensions of the Madras Civil Fund	329	750	...	...	...	...	...	...	6,763	...	7,842
Pensions of the Bombay Civil Fund	...	...	...	...	...	720	...	...	...	3,333	4,053
Pensions under the Indian Civil Service Family Pension Regulations . .	2,891	...	...	...	...	...	...	...	...	...	2,891
Refunds	65	66	479	1	1,413	939	484	...	5,209	247	8,903
TOTAL CHARGES IN INDIA R	6,07,636	3,67,695	4,22,623	1,13,242	24,71,538	23,50,274	13,04,316	33,308	18,48,435	21,64,116	1,16,83,183

Total India converted into £ at R15=£1 . . 778,879

ENGLAND.	£	£	£
Pensions for Distinguished and Meritorious Services . . .		9,058	
Pensions on retirement of Officers of the following classes :—			
India Office :			
Superannuation . . .	25,843		
Compensation (on reduction of staff) . . .	14,178		
Compassionate . . .	2,723		
		42,744	
Judges of the High Courts in India . . .		38,473	
Bishops of Calcutta, Madras, and Bombay . . .		2,300	
Uncovenanted Service of India . . .		348,731	
Bengal Pilot Service . . .		5,669	
Royal Indian Marine . . .		10,602	
Pensions of Officers, etc., of Establishments of the late East India Company, now abolished :—			
Officers, etc., of the St. Helena Establishment pensioned on the abolition of the Commercial Charter in 1834 . . .	144		
Officers, etc., of the Home Establishment, pensioned between 1834 and 1858 . . .	779		
Professors, etc., at Addiscombe, and Recruiting Staff at Warley, etc. . . .	211		
Officers of the late Indian Navy . . .	9,662		
		10,796	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed . . .		12,116	
Pensions payable in respect of the India Office Provident Fund . . .		3,237	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed . . .		5.806	
Compassionate and Miscellaneous Pensions . . .		7,580	
		497,112	
Gratuities . . .		2,687	
Relief to distressed Natives of India . . .		51	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, etc.) . . .		360	
		500,210	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :			
Bengal Civil Service Annuity Fund . . .	362,620		
Madras Civil Service Annuity Fund . . .	92,969		
Bombay Civil Fund : Annuity Branch . . .	106,304		
Bengal Civil Fund . . .	139,520		
Madras Civil Fund . . .	61,782		
Bombay Civil Fund : Provident Branch . . .	37,961		
Bengal Military Orphan Society . . .	58,904		
Bengal Military Fund . . .	214,775		
Madras Military Fund . . .	194,914		
Bombay Military Fund . . .	109,972		
Bengal Medical Retiring Fund . . .	11,865		
Madras Medical Fund . . .	62,096		
Bombay Medical Retiring Fund . . .	3,316		
Indian Navy Fund . . .	14,773		
		1,471,771	
Indian Civil Service Family Pensions . . .		4,724	
TOTAL CHARGES IN ENGLAND . £			1,976,705

No. 46A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
RECEIPTS.	R	R	R	R	R	R	R	R	R	R	R
Receipts from Sale of Stationery, etc.	1,659	240	7,732	369	1,09,586	55,562	50,982	74	11,370	38,487	2,76,061
Sale of Gazettes and other Publications	52,232	1,698	24,002	1,678	88,904	1,22,698	4,652	...	56,034	26,273	3,78,171
Other Press Receipts	65,654	14,170	5,412	1,804	49,399	50,647	39,697	199	23,876	38,603	2,89,461
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . R	1,19,545	16,108	37,146	3,851	2,47,889	2,28,907	95,331	273	91,280	1,03,363	9,43,693
Total India converted into £ at R15 = £1 . . £											62,913

No. 46B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	TOTAL.
CHARGES.	R	R	R	R	R	R	R	R	R	R	R
Stationery Office at the Presidency	...	...	...	...	1,77,556	...	...	...	36,311	32,337	2,46,204
Purchase of Stationery	1,500	6,230	18,820	7,065	26,53,636	63,786	1,13,908	7,245	86,111	6,78,050	36,36,351
Printing at Private Presses	3,892	7,474	...	187	36,701	45,747	73,414	1,037	94,807	18,040	2,81,299
Printing Establishment and Charges (as per details in Account No. 46C)	6,42,450	85,754	3,77,109	79,993	3,83,800	3,11,427	1,90,339	2,162	3,38,990	4,12,293	28,24,317
Refunds	3,101	196	209	...	1,679	149	261	1	248	11	5,855
Stationery supplied from Central Stores to the several Governments	−27,57,484	97,430	2,81,450	25,561	6,73,046	4,61,026	1,59,183	11,931	5,26,038	5,21,819	...
Ditto ditto Census Department	−5,351	...	...	...	...	...	...	...	...	...	−5,351
Ditto ditto Postal Department	−2,48,778	...	...	...	...	−18	...	...	...	−15	−2,48,811
Ditto ditto Telegraph Department	−36,411	...	...	...	...	...	...	...	...	...	−36,411
TOTAL CHARGES IN INDIA . R	−23,97,081	1,97,084	6,77,588	1,12,806	39,26,418	8,82,117	5,37,105	22,376	10,82,505	16,62,535	67,03,453

	Bengal Presidency	Madras.	Bombay.	TOTAL.
	R39,58,413(a)			
Charges in India converted into £ at R15 = £1 . . £	£263,894	72,167	110,836	446,897
CHARGES IN ENGLAND: Stores for India . . £	£ 50,018(b)	33,485	6,781	90,284
Stationery, Printing, and Book-binding for the India Office, etc. . . £				6,855
TOTAL CHARGES IN ENGLAND £				97,139
TOTAL CHARGES FOR STATIONERY AND PRINTING £				544,036

(a) Total Charges in India for the Bengal Presiden y.

(b) Total Charges in England for the Bengal Pr s dency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 46C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Superintending Officers	21,312	4,197	10,838	4,631	14,063	15,086	7,821	...	23,588	31,045	1,32,581
Establishment	5,16,370	61,220	2,55,619	59,795	2,84,057	1,79,956	1,06,350	87	2,24,856	2,71,106	19,59,416
Purchase of Materials and Stock	19,306	4,901	33,840	1,517	14,254	55,997	6,292	...	46,493	43,832	2,26,432
Work done at contract rates	2,74,698	...	15,780	...	9,896	...	687	...	...	...	3,01,061
Travelling and other Allowances	...	757	993	53	5,116	5,155	5,981	...	701	8,755	27,511
Official Postage	76,022	2,000	12,486	1,105	541	19,107	9,403	...	10,432	12,795	1,43,891
Contingencies	46,532	12,679	47,553	10,556	48,481	29,957	12,038	−6	42,975	44,760	2,95,525
Lithography	...	...	...	2,336	291	6,169	41,767	2,081	...	...	52,644
Government Publications	...	...	...	...	11,849	...	...	...	...	...	11,849
Press Committee	1,990	...	...	...	...	...	...	...	...	...	1,990
Branch Press (Simla)	2,34,397	...	...	...	...	...	...	...	...	...	2,34,397
Foreign Department Press	23,458	...	...	...	...	...	...	...	...	...	23,458
Military Department Press	49,039	...	...	...	...	...	...	...	...	...	49,039
Private Secretary's Press	34,051	...	...	...	...	...	...	...	...	...	34,051
Residency Press (Mysore)	3,431	...	...	...	...	...	...	...	...	...	3,431
Mercara Jail Press	1,636	...	...	...	...	...	...	...	...	...	1,636
	13,02,242	85,754	3,77,109	79,993	3,88,548	3,11,427	1,90,339	2,162	3,49,045	4,12,293	34,98,912
Deduct—Printing Works done for Postal, Telegraph and Census Departments	(a) *6,59,792*	...	...	...	(a) *4,748*	...	...	...	(a) *10,055*	...	*6,74,595*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 46B. R	6,42,450	85,754	3,77,109	79,993	3,83,800	3,11,427	1,90,339	2,162	3,38,990	4,12,293	28,24,317

Total India converted into £ at R15=£1 . £ 188,288

	India, General. Rs	Bengal. Rs.	Madras. Rs.	TOTAL. Rs.
(a) Postal Department	5,10,624	...	4 572	5,15,196
Telegraph "	1,44,144	...	118	1,44,262
Census "	5,024	4,748	5,365	15,137
TOTAL	6,59,792	4,748	10,055	[illegible]

No. 46D.—**STATEMENT** showing the value of STATIONERY STORES supplied to the various Departments of Government in the year ended 31st March 1902.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Land Revenue, including District Administration	738	21,428	40,076	10,924	68,531	38,476	53,304	9,179	1,79,774	84,396	5,06,826
Opium	...	...	...	...	2,668	...	...	...	...	540	3,208
Salt, Customs and Excise	...	162	313	106	6,146	739	...	...	44,752	18,703	70,921
Forest	...	4,773	3,105	1,158	1,988	2,507	2,593	37	11,050	4,840	32,051
Stamps, Assessed Taxes and Registration	...	143	...	681	7,995	219	...	...	61,028	2,444	72,510
Post Office	...	...	...	...	...	...	...	...	8,840	54,927	63,767
Telegraph	...	...	...	...	...	...	...	...	1,802	2,460	4,262
Mint	...	...	...	...	...	...	...	...	...	588	588
General Administration	...	5,082	6,904	6,288	19,673	13,076	18,060	1,650	19,602	17,574	1,07,909
Law Courts and Jails	...	2,114	6,668	2,455	67,889	38,061	62,950	3,790	37,936	40,920	2,62,783
Police	...	2,006	22,528	5,083	26,995	23,045	21,758	2,150	20,970	36,110	1,60,645
Education	...	1,911	602	1,873	5,576	957	1,317	47	15,805	6,312	34,400
Medical	...	241	1,422	883	4,210	1,677	2,456	634	5,754	4,665	21,942
Printing	...	164	...	...	(a) 5,01,871	...	...	...	...	4,569	5,06,604
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	...	17	1,477	115	3,350	273	1,710	74	5,311	55,118	67,445
Military and Marine	...	...	...	...	...	...	...	...	35,771	54,086	89,857
Public Works	...	6,190	13,118	3,615	17,628	15,577	23,157	1,432	38,337	27,163	1,46,217
Incorporated Local Funds	...	1,268	...	939	6,039	7,256	554	183	24,884	213	41,336
TOTAL SUPPLIES IN INDIA	738	45,499	96,213	34,120	7,40,559	1,41,863	1,87,859	19,176	5,11,616	4,15,628	21,93,271
Total India converted into £ at R15=£1										£	146,218

(a) Inclusive of cost of paper supplied for printing work not incorporated in Acconnt No. 46 E.

No. 16E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the year ended 31st March 1902.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	
Land Revenue, including District Administration	6,094	23,489	1,56,223	2,151	13,664	30,647	8,894	350	27,640	2,26,426	4,95,578
Opium	...	...	...	...	...	5,437	...	...	...	...	5,437
Salt, Customs and Excise	163	2,410	2,779	...	10,438	6,347	43	...	5,524	48,946	76,650
Forest	320	7,325	10,541	600	4	6,236	2,876	...	1,330	29,971	59,203
Stamps, Assessed Taxes and Registration	12,367	3,083	4,939	...	2,701	10,022	16	...	1,388	3,468	37,984
Post Office	70,805	2	...	...	...	247	...	...	4,572	...	75,626
Telegraph	25,988	...	...	...	...	...	...	...	118	...	26,106
Mint	1,033	...	...	...	...	...	...	...	...	161	1,194
General Administration	5,27,896	75,740	95,327	73,936	1,89,132	2,26,575	1,90,323	277	1,45,131	2,52,344	17,76,681
Law Courts and Jails	36,148	36,166	54,801	128	41,580	72,188	26,700	1,210	35,575	63,288	3,67,784
Police	4,107	26,552	38,153	1,858	13,465	94,338	18,144	253	15,469	48,996	2,61,335
Education	1,628	1,237	9,033	6,295	20,669	6,568	4,511	...	13,719	18,688	82,348
Medical	3,693	7,530	9,123	1,099	8,834	20,832	10,814	301	7,389	25,933	95,548
Printing	12,968	...	...	603	10,396	24,461	...	...	...	16,293	64,721
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	43,497	...	1,08,197	6,272	2,25,867	7,511	6,715	35	29,414	23,860	4,51,368
Military and Marine	1,32,110	2,005	4,151	...	...	...	...	...	23,613	16,543	1,78,422
Public Works	3,534	2,790	21,422	17,553	48,944	149	5,414	...	27,403	42,020	1,69,229
Incorporated Local Funds	...	20	...	32	39,433	10	21,096	691	57,513	784	1,19,579
TOTAL SUPPLIES IN INDIA	8,82,351	1,88,349	5,14,689	1,10,527	6,25,127	5,11,568	2,95,546	3,117	3,95,798	8,17,721	43,44,793
						Total India converted into £1 at R15=£1				£	289,653

No. 47.—ACCOUNT of EXCHANGE CREDITED AS REVENUE in the Year ended 31st March 1902.

	Net Sterling.	Exchange at average rate obtained for Bills, etc.		Exchange at contract and fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits.	Credits.	Debits.	On account of Stores used on Revenue Account.	Credit.	Debit.
REVENUE AND EXPENDITURE IN ENGLAND.	£	R	R	R	R	R	R	R
Revenue in England	491,208	5,696	...	...	...	...	5,696	...
Expenditure in England	17,368,655	...	2,01,412	...	...	...	...	2,01,412
Net Expenditure in England	16,877,447	5,696	2,01,412	...	...	...	...	1,95,716
REMITTANCES.								
Railway Companies—Capital Account.								
Guaranteed.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	46,985	...	544	1,648	...	...	1,104	...
Madras Railway	*202,356*	2,346	...	2,76,789	...	3,68,707	6,47,842	...
	155,371	2,346	544	2,78,437	...	3,68,707	6,48,946	...
State.								
Net Withdrawals in India:								
Southern Mahratta Railway	*49,338*	...	572	5,708	...	...	5,136	...
Mysore Railway	9,118	106	...	14,729	...	...	14,835	...
Indian Midland Railway	*65,646*	...	761	...	1,22,829	...	...	1,23,590
Bengal-Nagpur Railway	*10,159*	...	118	...	9,019	...	...	9,137
Bengal Central Railway (a)	3,128	36	...	9,672	...	...	9,708	...
Assam-Bengal Railway	*27,652*	...	321	1,273	...	...	952	...
Burma Railway	375,595	4,355	...	...	16,464	...	...	12,109
Net Withdrawals in England:								
Bengal Central Railway (a)	4,356	...	50	222	...	...	172	...
Rohilkund-Kumaon Railway (b)	32,879	...	381	1,524	...	...	1,143	..
	197,811	4,497	2,203	33,128	1,48,312	...	31,946	1,44,836
	353,182	6,843	2,747	3,11,565	1,48,312	3,68,707	6,80,892	1,44,836
Other Remittance Account.								
Net Receipts in India:								
Transactions with H. M.'s Imperial Government—								
Postal and Money Order Transactions	85,756	...	994	...	2	...	...	996
Other Transactions	*1,692,548*	19,627	...	1,104	...	...	20,731	...
Other Remittance Transactions—								
East Indian Railway Advances	755,840	...	8,765	33,326	...	...	24,561	...
Rajputana-Malwa Railway Advances	123,703	...	1,434	5,278	...	...	3,844	...
South Indian Railway Advances	*374,969*	4,348	...	...	13,594	...	...	9,246
Bengal and North-Western Railway Advances	35,971	...	417	1,468	...	...	1,051	...
Great Indian Peninsula Railway Advances	244,726	...	2,838	11,224	...	...	8,386	...
Family and Miscellaneous Remittances made by means of Rolls, etc.	47,908	...	556	238	...	...	...	318
Other Transactions	*184,814*	2,143	...	...	8,081	...	...	5,938
	958,427	26,118	15,004	52,638	21,677	...	58,573	16,498
Total Remittances	1,311,609	32,961	17,751	, 64,203	1,69,989	3,68,707	7,39,465	1,61,334

Net Credit on account of Exchange on Remittances	R	5,78,131
Deduct—Debit on account of Exchange on Net Expenditure in England	R	*1,95,716*
Net Amount credited as Revenue in Account No. 2	R	3,82,415
Ditto ditto converted into £ at R15=£1	£	25,494

Note.—Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee, and at the average rate of the year or at contract and fixed rates.

(*a*) Although for convenience classified among the State Railways, this Line is the property of the Bengal Central Railway Company.

(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.

No. 48A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Gain by Exchange	...	...	...	...	...	6	...	...	...	4,685	4,691
Premium on Bills	1,42,779	472	33,174	83	31,388	4,070	6,231	1,711	13,192	31,645	2,64,745
Recoveries of Famine Expenditure	354	5,63,426	...	...	1,837	34	...	...	21,504	5,746	5,92,901
Unclaimed Deposits	25,417	25,327	20,660	7,808	6,30,101	70,972	74,901	16,737	55,398	19,716	9,47,037
Treasure Trove	284	124	...	...	191	333	...	...	1,595	384	2,911
Unclaimed Bills of Exchange of more than Three Years' standing	858	2	2,115	26	70	122	603	...	30	128	3,954
Sale-proceeds of Durbar Presents	4,057	...	2,412	101	12,332	...	614	41	...	3,557	23,114
Sale of Old Stores and Materials	5,026	610	1,645	1,053	70,740	3,948	3,255	108	3,287	3,428	93,100
Sale of Land and Houses, etc.	...	1,527	565	...	111	18,198	57,353	...	106	419	78,279
Government Audit Fees	25,604	14,395	43,350	1,448	54,119	41,264	105	...	15,707	15,047	2,11,039
Contributions	...	63,486	119	4,565	2,33,731	5,695	38,346	2,643	81,316	31,316	4,61,217
Rents	5,546	26,580	5,25,285	18,326	30,747	1,08,930	7,652	...	5,42,693	1,257	12,67,016
Rates and Taxes	222	5,474	...	824	193	...	...	...	...	...	6,713
Miscellaneous Fees, Fines, and Forfeitures	58,644	2,614	21,628	253	21,477	641	11,096	143	53,129	8,090	1,77,715
Percentages chargeable on European Stores	91,719	97	9,848	142	19,569	3,974	5,556	...	14,250	5,156	1,50,311
Extraordinary Items	...	...	...	6,485	...	3,944	43,514	41,267	...	3,028	98,238
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	24,235	...	24,235
Miscellaneous	18,708	1,850	5,031	9,884	3,13,695	19,070	1,46,746	42,135	13,934	18,055	5,89,108
TOTAL RECEIPTS IN INDIA . R	3,79,218	7,05,984	6,65,832	50,998	14,20,301	2,81,201	3,95,972	1,04,785	8,40,376	1,51,657	49,96,324

Total India converted into £ at R15 = £1 . £ 333,088

RECEIPTS IN ENGLAND:

	£	£	£
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		860	
Miscellaneous Fees, etc.		225	
Sale proceeds of unserviceable stores and receipts on sundry accounts		108	
		1,193	
Miscellaneous Receipts connected with the supply of Stores to India:			
Fines and penalties incurred by Contractors in providing Stores and Freight (less refunds)	4,451		
Sale proceeds of sawdust, etc.	75		
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon	340		
Repayment of expenses incurred in inspecting Stores for the Government of the United States of America, etc.	7		
Departmental expenses on Stores procured for the use of Troops in China	5,903		
		10,776	
TOTAL RECEIPTS IN ENGLAND . £			11,969
TOTAL MISCELLANEOUS RECEIPTS . £			345,057

No. 48B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
ALLOWANCES, REWARDS, ETC.:	R	R	R	R	R	R	R	R	R	R	R
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	29	...	29
Travelling Allowances to officers attending Examinations	98	876	1,832	916	1,557	3,429	1,367	153	5,021	3,155	18,404
Rewards for Proficiency in Oriental Languages, etc.	7,436	...	38,546	2,500	9,676	2,800	7,360	1,576	1,145	9,848	80,887
REMITTANCE CHARGES:											
Charges for Remittance of Treasure	49,992	11,920	50,154	11,791	52,033	63,522	28,272	413	48,031	81,759	3,97,887
Loss on Specie Remittances	...	...	...	...	...	...	1,134	...	70	...	1,204
Discount on Bills	138	...	...	...	...	...	2	...	...	...	140
Loss by Exchange on Local Transactions	7,270	...	...	...	...	...	3,405	...	...	...	10,675
BOOKS AND PERIODICALS:											
Subscription to Periodicals, etc.	3,801	...	...	...	-21,500	6,057	...	...	18,336	21,600	28,294
Cost of Books and Publications	12	153	301	...	688	11,506	...	...	11,988	4,710	29,358
CHARITY:											
Donations for Charitable Purposes	7,995	2,097	3,291	2,861	90,857	26,577	4,719	120	58,660	70,145	2,67,322
Charges on account of European Vagrants	79	176	7	21	5,857	2,250	2,203	...	1,300	11,201	23,094
MISCELLANEOUS:											
Rewards for Destruction of Wild Animals	1,119	17,307	26,344	16,189	7,862	8,486	5,569	441	16,513	47,800	1,47,630
Petty, Provincial, and Local Establishments	2,117	11,567	2,35,407	17,682	27,896	28,502	1,56,086	2,904	3,14,961	6,592	8,03,714
Special Commissions of Enquiry	1,26,344	...	...	...	20,117	2,875	...	...	6,441	4,131	1,59,908
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	33,448	...	33,448
Irrecoverable Temporary Loans, written off	...	5,19,334	2,068	60	5,250	1,19,109	6,778	...	2,334	14,56,464	21,11,397
Charges for search for Hidden Treasure	...	...	...	...	59	...	...	...	185	69	313
Contributions	585	1,000	3,755	1,134	24,314	2,571	6,000	...	6,869	1,404	47,632
Extraordinary Items	6,000	...	...	...	...	...	20	...	...	...	6,020
Rents, Rates, and Taxes	23,639	1,606	27,923	2,728	33,051	...	...	...	6,820	1,39,205	2,34,972
Petty Construction and Repairs	613	...	...	323	...	...	...	...	...	...	936
Miscellaneous and Unforeseen Charges	3,869	1,805	510	3,136	36,785	984	15,070	339	2,363	24,329	89,190
Miscellaneous Refunds	6,631	1,724	9,621	135	15,983	5,967	446	...	3,074	3,476	47,057
TOTAL CHARGES IN INDIA R	2,47,738	5,69,565	3,99,759	59,476	3,10,485	2,84,635	2,38,431	5,946	5,37,588	18,85,888	45,39,511

Total India converted into £ at R15=£1 . £ 302,634

	£	
CHARGES IN ENGLAND:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service	7,749	
Cost of Insignia, etc., of the Orders of the "Star of India," and the "Indian Empire," and cost of Kaisar-i-Hind Medals	658	
Composition in lieu of Stamp Duty on India Bills	500	
Contribution towards the expenses of the International Tariffs Bureau, at Brussels	198	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	
Expenses in connection with the Indian Plague Commission	3,493	
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave	189	
Sundries	35	
£	12,947	
Miscellaneous Charges connected with the supply of Stores to India:		
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	6,675	
Cost of Stores lost in transit to India, General Average, etc.	562	
	7,237	
TOTAL CHARGES IN ENGLAND	£	20,184
TOTAL MISCELLANEOUS CHARGES	£	322,818

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section F.—Famine Relief and Insurance.

Expenditure £884,512

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	Major Head Total. Expenditure.
				£	£
Famine Relief	49	Charges	124	...	529,181
Construction of Protective Railways	50	Capital Expenditure	125	...	...
Construction of Protective Irrigation Works	50A	Capital Expenditure	127	...	70,693
	50B	Detailed account of Ordinary Capital Expenditure to 31st March 1902	128	199,763	...
	50C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1902	128	6,226,495	...
Reduction or Avoidance of Debt	51	Charges	128	...	284,638
			TOTAL		884,512

No. 49.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
Charges in the Civil Department.										
Salaries and Establishments	15,968	20,444	18	...	1,426	359	388	1,210	2,01,450	2,41,263
Relief Works in Charge of Civil Officers—										
Communications:										
Wages of labour	...	8,630	...	...	200	...	...	...	94,374	1,03,204
Other charges	...	5,560	...	...	984	...	*−941*	...	4,495	10,098
Miscellaneous Public Improvements:										
Wages of labour	...	693	...	...	2,102	...	...	...	8,26,820	8,29,615
Other charges	...	104	...	...	78	...	12	...	43,748	43,942
Irrigation:										
Wages of labour	...	121	...	...	...	...	...	...	...	121
Other charges	...	*−19*	...	...	...	...	...	...	488	469
Relief to people employed otherwise than on Relief Works (Weavers, etc.)	...	*−3,747*	...	...	...	...	...	6,416	2,06,582	2,09,251
Gratuitous Relief	*−1,510*	20,609	...	7,478	...	4	10,483	6,377	16,26,495	16,69,936
Miscellaneous—										
Share of cost of labour-employing works undertaken by private individuals	...	*−786*	...	...	2,033	200	300	...	...	1,747
Relief and deportation of Cattle	...	...	...	...	...	...	...	...	*−4,395*	*−4,395*
Fodder operations	...	81	...	...	...	...	...	...	*−5,240*	*−5,159*
Other charges	...	2,416	...	...	312	*−81*	1,140	*−1,105*	5,965	8,647
Total Charges in the Civil Department . R	14,458	54,106	18	7,478	7,135	482	11,382	12,898	30,00,782	31,08,739
Charges in the Public Works Department.										
Relief Works in charge of Public Works Officers—										
Military works:										
Wages of labour	...	...	...	...	...	...	...	...	70,729	70,729
Other charges	...	...	...	...	...	...	...	...	26,550	26,550
Civil Buildings:										
Wages of labour	...	...	...	...	...	...	...	...	673	673
Other charges	...	...	...	...	...	...	...	...	3,272	3,272
Communications:										
Wages of labour	1,385	...	...	...	...	...	...	...	11,04,761	11,06,146
Other charges	739	...	...	...	...	*−20*	...	9,564	5,22,217	5,32,500
Miscellaneous Public Improvements:										
Wages of labour	...	...	...	...	...	...	1,851	...	3,37,652	3,39,503
Other charges	...	...	...	...	...	*−21*	15,476	...	92,984	1,08,439
Irrigation:										
Wages of labour	544	...	...	...	...	...	...	23,341	20,74,179	20,98,064
Other charges	6,766	...	...	...	...	...	...	3,534	4,97,981	5,08,281
Construction of Railways:										
Wages of labour	...	...	...	...	...	...	...	...	24,298	24,298
Other charges	...	...	...	...	...	...	*−1,464*	...	9,517	8,053
Gratuitous Relief	703	...	...	...	...	...	...	...	...	703
Total Charges in the Public Works Department . R	10,137	...	...	...	...	*−41*	15,863	36,439	47,64,813	48,27,211
TOTAL CHARGES IN INDIA . R	24,595	54,106	18	7,478	7,135	441	27,245	49,337	77,65,595	79,35,950
Total India converted into £ at R15=£1 £										529,063
CHARGES IN ENGLAND: Passage to India of Officers recalled to duty £										118
TOTAL FAMINE RELIEF . £										529,181

No. 50.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1901-1902.

RAILWAYS.	EXPENDITURE DURING THE YEAR.			TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	R	R	R	R	R	R	
Bengal.							
Assam-Behar—Assam-Behar Section	...	...	...	24,29,950	1,02,35,700	(a) 1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	18,60,610	31,03,380	(b) 49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Central Provinces.							
Bilaspur-Etawah Survey	...	...	...	1,80,876	*—1,05,744*	75,132	
Punjab.							
Rewari-Ferozepur	...	...	...	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
Madras.							
Vizagapatam-Raipur Survey	...	...	...	1,60,536	84,499	2,45,035	
Bellary-Kistna	...	...	...	86,34,883	79,43,533	1,65,78,416	
East Coast	...	*—10,78,985*	*—10,78,985*	4,41,85,975	4,74,00,908	9,15,86,883	
South Indian	...	4,29,083	4,29,083	24,87,256	2,32,08,392	2,56,95,648	
Guntakal-Mysore frontier	...	206	206	1,30,053	57,72,530	59,02,583	
Bombay.							
Southern Mahratta (depreciation on works)	...	...	...	97,674	4,29,397	5,27,071	
TOTAL . R	...	*—6,49,696*	*—6,49,696*	7,24,12,846	9,87,97,428	17,12,10,274	
Total converted into £ at R15=£1 . £	...	*—43,313*	*—43,313*	4,827,523	6,586,495	11,414,018	

NOTE.—Details of the Expenditure for the construction of these Lines are given in Account No. 76, pages 224 and 225, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 50A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1901-1902.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.														
Bengal.														
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	(a)8,66,000
Dhaka Canal	56,848	23,167	1,824	...	81,839	...	81,839	81,637	28,154	2,364	...	1,12,155	*28*	1,12,127
Tribeni Canal	49,021	19,584	1,13,698	22,871	2,05,174	*117*	2,05,057	1,54,778	35,536	1,14,728	22,871	3,27,913	*133*	3,27,780
	1,05,869	42,751	1,15.522	22,871	2,87,013	*117*	2,86,896	9,37,105	2,24,810	1,21,282	22,871	13,06,068	*161*	13,05,907
United Provinces of Agra and Oudh.														
Betwa Canal	16,648	3,835	250	*—987*	19,746	...	19,746	32,65,854	9,10,014	98,275	22,514	42,96,657	*8,617*	42,88,040
Punjab.														
Swat River Canal	...	...	...	*—8,490*	*—8,490*	...	*—8,490*	...	...	...	...	...	...	...
North-West Frontier.														
Swat River Canal	...	...	...	7,081	7,081	...	7,081	31,02,631	7,73,782	1,12,388	7,083	39,95,884	*5,586*	39,90,298
Madras.														
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Rushikulya Project	40,691	8,807	80	...	49,578	*1*	49,577	35,63,381	7,56,571	1,27,021	...	44,46,973	*7 852*	44,39,121
	40,691	8,807	80	...	49,578	*1*	49,577	42,18,061	7,67,241	1,27,781	...	51,13,083	*7,852*	51,05,231
Bombay.														
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhasvad Tank	1,934	444	...	...	2,378	...	2,378	15,88,308	3,43,503	62,793	...	19,94,604	*1,473*	19,93,131
Nira Canal	*—41*	9	817	...	785	...	785	42,14,991	10,26,956	1,24,108	...	53,66,055	*8,013*	53,58,042
Chankapur Tank	744	143	...	...	887	...	887	71,556	26,957	7,168	...	1,05,681	*427*	1,05,254
Maladevi Tank	46,992	10,745	...	...	57,737	*12*	57,725	2,05,737	52,363	1,456	...	2,59,556	*80*	2,59,476
Shetphal Tank (Nira Canal)	1,18,226	27,098	1,079	...	1,46,403	*52*	1,46,351	4,28,894	92,810	1,270	...	5,22,974	*349*	5,22,625
	1,67,855	38,439	1,896	...	2,08,190	*64*	2,08,126	68,34,284	16,12,870	2,02,706	...	86,49,860	*10,393*	86,39,467
Total construction	3,31,063	93,832	1,17,748	20,475	5,63,118	*182*	5,62,936	1,83,57,935	42,88,717	6,62,432	52,468	2,33,61,552	*32,609*	2,33,28,943
Deduct—Outlay charged to Minor Works (*b*)	...	...	...	...	...	...	...	*20,69,779*	*7,72,411*	*1,58,030*	...	*30,00,220*	*3,770*	*29,96,450*
TOTAL	3,31,063	93,832	1,17,748	20,475	5,63,118	*182*	5,62,936	1,62,88,156	35,16,306	5,04,402	52,468	2,03,61,332	*28,839*	2,03,32,493
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
India General	2,922	1,30,222	4,819	...	1,37,963	..	1,37,963	2,922	1,30,222	4,819	...	1,37,963	...	1,37,953

Central Provinces.														
Dularah Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beltarra "	8,530	6,679	1,744	...	16,953	...	16,953	8,530	6.679	1,744	...	16,953	...	16,953
Asnidh "	1,523	1,193	311	...	3,027	...	3,027	1,523	1,193	311	...	3,027	...	3,027
Surveys "	62,317	85,324	6,809	*—693*	1,53,757	*22*	1,53,735	70,658	1,10,092	6,920	8	1,87,678	*22*	1,87,656
TOTAL	72,370	93,196	8,864	*—693*	1,73,737	*22*	1,73,715	80,711	1,17,964	8,975	8	2,07,658	*22*	2,07,636
Bengal.														
Enquiries concerning famine relief protective irrigation works in Bengal	748	16,512	...	...	17,260	...	17,260	748	16,512	...	...	17,260	...	17,260
United Provinces of Agra and Oudh.														
Ken Canal	1,609	17,645	345	*—359*	19,260	...	19,260	3,172	35,238	11,233	...	49,643	...	49,643
Dessan and Belan Canal	313	7,942	...	*71*	8,326	...	8,326	313	7,042	...	71	8,326	...	8,326
Special Protective Circle	...	19,287	...	...	19,287	...	19,287	...	19,287	...	...	19,287	...	19,287
TOTAL	1,922	44,874	345	*—268*	46.873	...	46,873	3,485	62.467	11,233	71	77,256	...	77,256
Punjab—Rangoi Canal	12,735	2,929	191	...	15,855	...	15,855	12,735	2,929	191	...	15,855	...	15,855
Madras—Surveys	8,066	43,459	4,816	...	56,341	...	56,341	14,166	1,24,319	8,176	...	1,46,661	...	1,46,661
Bombay.														
Surveys and Investigations of Protective Irrigation Works	4,665	43,372	1,405	...	49.442	...	49,442	4,665	43.372	1,405	...	49,442	...	49,442
GRAND TOTAL CHARGED TO PROTECTIVE IRRIGATION WORKS	4,34,491	4,68,396	1,38,188	19,514	10,60,589	*204*	10,60,385	1,64,07,588	40,14,091	5,39,201	52,547	2,10,13,427	*28,861*	2,09,84,566
Total converted into £ at R15=£1 . £	...	...	...	...	...	...	70,693	...	...	...	...	...	...	1,398,972
India . £							65,835							1,388,418
England							4,858							10,554

(*a*) This Expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant; other construction outlay has been incurred from Provincial Revenues.
(*b*) Details are given in Account No. 50B.

No. 50B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1902, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establish-ment.	Tools and Plant.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	R	R	R	R	R	R
Bengal.						
Dhaka Canal	15,333	5,320	...	20,653	...	20,653
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	1,21,463
	1,20,835	21,281	...	1,42,116	...	1,42,116
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
North-West Frontier.						
Swat River Canal	10,02,200	2,88,770	49,330	13,40,300	*1,620*	13,38,680
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	1,03,340
Mhasvad Tank	2,94,670	54,230	28,800	3,77,700	*830*	3,76,870
Nira Canal	5,34,500	2,13,610	61,920	8,10,030	*1,270*	8,08,760
Chankapur Tank	16,810	12,400	5,110	34,320	...	34,320
Maladevi Tank	3,850	9,380	100	13,330	...	13,330
	9,25,210	3,11,300	1,02,260	13,38,770	*2,150*	13,36,620
GRAND TOTAL	20,69,779	7,72,411	1,58,030	30,00,220	*3,770*	29,96,450
Net Total converted into £ at R15=£1					£	199,763

No. 50C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.	IRRIGATION.			TOTAL.		
	India.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£
1881-82	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	*—88,752*	175,629	...	175,629	86,877	..	86,877
1883-84	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	23,930	...	23,930	23,930	...	23,930
1900-1901	...	31,114	...	31,114	31,114	...	31,114
1901-1902	...	65,835	4,858	70,693	65,835	4,858	70,693
TOTAL	4,827,523	1,388,418	10,554	1,398,972	6,215 941	10,554	6,226,495

No. 51.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the YEAR ended 31st March 1902.

	Amount.	Converted into £ at R15=£1.
INDIA, GENERAL.	R	£
Amount transferred from Revenue for Reduction or Avoidance of Debt	42,69,574	284,638

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	52	Capital Expenditure . . .	130	...	...
				Total .	...

No. 52.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1901-1902.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	R	R	R	Details of Construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
IMPERIAL.				
India.				
Bhopal	...	13,10,570	13,10,570	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1 . £	...	3,635,714	3,635,714	
CHARGED IN INDIA . £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND . £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section H.—Railway Revenue Account.

Revenue £20,225,968. Expenditure £19,379,352.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	MAJOR HEAD TOTAL. Revenue.	MAJOR HEAD TOTAL. Expenditure.
				£	£	£
Railways	53	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	132	...	...	...
State Railways	54	Gross Receipts and Working Expenses	134 & 135	...	19,277,226	(a) 9,492,334
	54A	Interest on Debt	137	...	...	4,184,527
	54A	" " India	137	3,036,779	...	...
	54B	" " England, E. I. Railway	138	295,154	...	...
	54C	" " " E. B. Railway	138	33,061	...	...
	54D	" " " North-Western (S. P. and D). Railway	138	154,406	...	...
	54E	" " " Oudh and Rohilkhand Railway	139	322,567	...	...
	54F	" " " South Indian Railway	139	146,635	...	...
	54G	" " " Great Indian Peninsula Railway	139	195,925	...	...
		Annuities in purchase of Railways	137	...	...	2,997,759
	54B	East Indian Railway	138	1,187,274	...	...
	54C	Eastern Bengal Railway	138	122,533	...	...
	54D	North-Western (Sind, Punjab and Delhi) Railway	138	419,374	...	...
	54G	Great Indian Peninsula Railway.	139	1,268,578	...	...
	55	Interest chargeable against Companies on Advances	140	...	...	370,363
	56	Interest on Capital deposited by Companies	140	...	...	1,077,660
Guaranteed Companies	54	Net Traffic Receipts	135	...	914,989	...
	54A	Surplus Profits, Land and Supervision	137	...	...	147,703
	54A	Interest	136	...	...	1,016,514
	57	Detailed Account of Charges for Surplus Profits, Land and Supervision	141	147,703	...	...
	58	Total amount advanced for Guaranteed Interest	142	...	...	...
Subsidized Companies	59	Repayment of Advances of Interest	142	...	33,753	...
	59A	Land and Subsidy	142	...	...	13,441
Miscellaneous Railway Expenditure	60	Miscellaneous Charges and Surveys	143	...	...	79,051
				TOTAL	20,225,968	19,379,352

(a) Includes £315,756 on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal-Nagpur, Burma, Bengal, Central, Brahmaputra-Sultanpur, Indian Midland, Lucknow-Bareilly, Hardwar-Dehra, South Indian, Mysore and Southern Mahratta Railways.

No. 53.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1902.*	Net Receipts, 1901-1902 (page 135).	Percentage of net Receipts on capital outlay, 1901-02.	Percentage of Net Receipts in 1900-1901.	1899-1900.	1898-99.	1897-98.
		£	£					
	Great Indian Peninsula . . .	..	...	...	...	3·60	4·21	2·60
Guaranteed .	Bombay, Baroda and Central India .	10,525,011	553,545	5·26	5·79	6·14	6·37	4·24
	Madras	11,793,639	361,444	3·06	3·42	3 07	3·01	3·52
	TOTAL .	22,318,650	914,989	4·10	4·54	4·02	4·38	3·16
State . .	East Indian	38,698,359	3,140,115	8·11	8·02	8·08	7·51	8·12
	Rajputana-Malwa	10,295,780	1,006,709	9·78	9·99	10·83	7·86	6·89
	Bhopal	172,522	9,616	5·57	5·18	3·49	3·34	2·59
	Palanpur-Deesa	15,551	929	5·97	1·59	9·37	5·90	5·26
	Bengal-Nagpur	14,902,619	429,978	2·88	3·18	3·53	2·42	2·16
	Warora Colliery	109,023	17,708	16·24	14·17	9·76	10·04	8·25
	Burma	7,637,266	352,617	4·62	4·76	4·16	3·94	4·30
	Assam-Bengal	7,180,253	26,432	·37	·39	·41	·05	·26
	Jorhat	60,508	*—93*	...	...	...	·64	2·84
	Cherra Companyganj . . .	...	*—321*	...	...	...	...	...
	Eastern Bengal	9,504,071	553,015	5·82	6·45	6·57	5·69	6·74
	Bengal Central	997,685	43,536	4·36	3·90	3·01	2·52	3·53
	Brahmaputra-Sultanpur . . .	171,666	5,947	3·47	...	...	...	...

(*a*) The method of calculation by which the total is obtained is as follows—

(*1*) *Purchased Railways*—

Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand . .	9,300,000	
Sind, Punjab and Delhi .	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula .	25,922,350	
		84,930,088

(*2*) *State Railways*—

	R	
Rupee expenditure to 31st March 1902 (page 225) .	1,20,28,12,515	
Deduct half of R5,18,53,374 spent in 1901-1902 (page 224) .	2,59,26,687	
	1,17,68,85,828	
at R 15=£1 . . .		78,459,056

Tirhoot	3,038,030	171,289	5·64	2·07	6·41	6·78	6·99
Oudh and Rohilkhand . . .	11,666,439	462,476	3·96	3·33	3·82	3·24	2·72
Indian Midland	8,181,720	293,108	3·58	3·74	2·97	2·12	2·25
Lucknow-Bareilly Section (Rohilkhand-Kumaon).	700,643	48,969	6·99	6·77	6·75	5·22	3·93
Hardwar-Dehra	173,094	7,581	4·38	·94	...	...	...
North-Western	37,190,502	1,360,074	3·66	2·42	2·99	3·30	3·25
South Indian	6,402,020	362,227	5·66	4·83	4·50	3·93	4·34
North-East line, Madras Railway .	4,079,796	145,169	3·56	4·02	2·28	1·43	1·57
Bezwada Extension . . .	76,951	9,610	12·49	20·00	14·56	5·37	4·94
Guntakal-Mysore Frontier . .	393,499	8,462	2·15	2·78	2·42	2·00	4·49
Mysore	1,168,320	25,287	2·16	2·85	2·17	2·04	4·67
Mayavaram-Mutupet	202,848	8,945	4·41	4·20	3·95	3·04	4·37
Great Indian Peninsula . . .	27,283,519	1,490,694	5·46	4·76	2·32†	2·24†	2·07†
Southern Mahratta	7,887,522	110,180	1·40	1·82	1·85	1·24	2·17
Jodhpur-Hyderabad (British Section)	261,477	10,389	3·97	1·81	4·40	4·11	3·56
TOTAL .	198,451,683	10,100,648	5·09	4·73	4·91	4·39	4·62
Total State and Guaranteed open lines	220,770,333	11,015,637	4·99	4·71	4·71	4·38	4·28
Unopened lines, stores, etc.	1,528,159	...	...	...	...	...	...
	222,298,492	11,015,637	4·95	4·69	4·65	4·30	4·19
Private Companies:— Government payments.	1,698,281	...	...	...	...	...	...
GRAND TOTAL .	(a)223,996,773	...	...	...	...	...	...

(3) Companies' Railways—

	£	£
Sterling expenditure to 31st March 1902 (page 245).	61,296,119	
Deduct half of £2,443,213 spent in 1901-1902 (page 245)	1,221,607	
	60,074,512	
Add—Assam Bengal interest (in footnote, page 244)	465,219	60,539,731

(4) Capital of Local Boards—

Sterling expenditure to 31st March 1902 (page 283) .	121,401	
Deduct—Half of £107,007 spent in 1901-1902 (page 283) .	53,503	. 67,898
TOTAL		. 223,996,773

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1902, half the outlay in the year 1901-1902.
† For Wardha coal and Dhond-Manmad Railways.

H.—Railway Revenue Account.

No. 54.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

Provinces and Railways.	No. of Items.	Gross Receipts. Coaching Traffic Earnings.	Gross Receipts. Goods Traffic Earnings.	Gross Receipts. Miscellaneous and Suspense.	Gross Receipts. Total.
		R	R	R	R
Guaranteed Railways.					
Bombay, Baroda and Central India	1	53,39,982	1,04,70,615	*—3,10,321*	1,55,00,276
Madras	2	42,73,968	68,96,751	*—81,219*	1,10,89,500
Total Guaranteed Railways		96,13,950	1,73,67,366	*—3,91,540*	2,65,89,776
Total India converted into £ at R15 = £1		...	..	£	1,772,652
State Railways.					
India, General.					
East Indian	3	2,07,55,516	4,91,06,590	12,00,566	7,10,62,672
Rajputana-Malwa, including Godhra-Rutlam-Nagda	4	72,70,938	2,05,67,987	2,79,502	2,81,18,427
Bhopal	5	...	...	2,92,862	2,92,862
Palanpur-Deesa	6	21,360	17,722	108	39,190
		2,80,47,814	6,96,92,299	17,73,038	9,95,13,151
Central Provinces.					
Bengal-Nagpur	7	59,07,710	70,59,788	5,68,869	1,35,36,367
Warora Colliery	8	...	...	6,98,956	6,98,956
		59,07,710	70,59,788	12,67,825	1,42,35,323
Burma.					
Burma	9	54,67,258	64,84,268	2,81,165	1,22,32,691
Assam.					
Assam-Bengal	10	11,29,599	8,87,132	76,027	20,92,758
Jorhat	11	15,883	65,456	1,971	83,310
Cherra Companyganj	12	...	2,685	143	2,828
		11,45,482	9,55,273	78,141	21,78,896
Bengal.					
Eastern Bengal	13	56,83,151	1,01,01,788	12,29,351	1,70,14,290
Bengal Central*	14	7,70,151	4,57,498	1,65,511	13,93,160
Bengal and North-Western and Tirhoot	15	40,48,368	48,05,659	11,25,512	99,79,539
Brahmaputra-Sultanpur	16	73,979	87,256	968	1,62,203
		1,05,75,649	1,54,52,201	25,21,342	2,85,49,192
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	17	56,47,002	67,22,524	11,51,269	1,35,20,795
Indian Midland	18	24,82,684	57,61,479	1,29,308	83,73,471
Lucknow-Bareilly	19	5,03,278	8,32,703	50,525	13,86,506
Hardwar-Dehra	20	1,40,720	85,526	1,183	2,27,429
		87,73,684	1,34,02,232	13,32,285	2,35,08,201
Punjab.					
North-Western	21	1,33,43,794	2,84,39,497	8,70,155	4,26,53,446
Madras.					
South Indian	22	52,90,499	48,23,263	2,54,507	1,03,68,269
North-East line, Madras Railway	23	19,04,712	26,01,698	1,83,850	46,90,260
Bezwada Extension	24	45,251	2,22,767	*—3,620*	2,64,398
Guntakal-Mysore Frontier	25	2,03,132	2,24,721	9,385	4,37,238
Mysore	26	6,20,216	7,57,537	27,142	14,04,895
Mayavaram-Mutupet	27	2,09,385	84,899	3,003	2,97,287
		82,73,195	87,14,885	4,74,267	1,74,62,347
Bombay					
Great Indian Peninsula	28	1,00,70,328	3,23,57,174	2,35,978	4,26,63,480
Southern Mahratta	29	19,48,517	36,26,611	1,37,486	57,12,614
Jodhpur-Hyderabad (British Section)	30	2,10,776	2,61,004	*—71,181*	4,00,599
		1,22,29,621	3,62,44,789	3,02,283	4,87,76,693
Total State Railways		9,37,64,207	18,64,45,232	89,00,501	28,91,09,940
Total India converted into £ at R15 = £1				£	19,273,996
Receipts in England: Rent of premises occupied by the East Indian Railway Company				£	230
Surplus profits of the Indian Midland Railway Company paid to the Secretary of State				£	3,000
GRAND TOTAL				£	19,277,226

* Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

EXPENSES of RAILWAYS in INDIA during the Year 1901-1902.

Working Expenses.						Net Receipts.	Net Receipts converted into £ at R15 = £1.	No. of Item.
Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	Total.			
R	R	R	R	R	R	R	£	
13,03,781	28,26,982	8,99,680	10,89,494	10,77,167	71,97,104	83,03,172	553,545	1
9,29,259	24,91,831	5,28,348	9,30,539	7,87,862	56,67,839	54,21,661	361,444	2
22,33,040	53,18,813	14,28,028	20,20,033	18,65,029	1,28,64,943	1,37,24,833	914,989	
...	...	...	...	£	857,663	914,989	914,989	
70,44,187	69,21,205	21,12,742	47,71,449	31,14,816	2,39,64,399	4,70,98,273	3,139,885	3
30,42,828	49,01,080	15,75,703	18,95,257	16,02,924	1,30,17,792	1,51,00,635	1,006,709	4
...	...	...	...	1,48,626	1,48,626	1,44,236	9,616	5
3,147	5,867	2,126	2,327	(a) 11,789	25,256	13,934	929	6
1,00,90,162	1,18,28,152	36,90,571	66,69,033	48,78,155	3,71,56,073	6,23,57,078	4,157,139	
16,95,515	20,16,799	5,99,706	12,76,272	14,98,412	70,86,704	64,49,663	429,978	7
...	...	...	...	4,33,330	4,33,330	2,65,626	17,708	8
16,95,515	20,16,799	5,99,706	12,76,272	19,31,742	75,20,034	67,15,289	447,686	9
14,70,623	26,93,890	6,37,732	11,21,132	10,20,065	69,43,442	52,89,249	352,617	
5,59,692	3,15,156	92,107	2,98,817	4,30,502	16,96,274	3,96,484	26,432	10
4,364	41,689	8,788	17,368	12,506	84,715	*—1,405*	*—93*	11
904	2,680	695	759	2,602	7,640	*—4,812*	*—321*	12
5,64,960	3,59,525	1,01,590	3,16,944	4,45,610	17,88,629	3,90,267	26,018	
19,62,979	23,80,617	8,15,296	18,35,296	17,24,882	87,19,070	82,95,220	553,015	13
1,74,294	1,55,403	30,190	1,44,183	2,36,051	7,40,121	6,53,039	43,536	14
12,89,726	10,46,859	2,46,428	8,39,744	(b) 39,87,442	74,10,199	25,69,340	171,289	15
...	...	...	...	72,991	72,991	89,212	5,947	10
34,26,999	35,82,879	10,91,914	28,19,223	60,21,366	1,60,42,381	1,16,06,811	773,787	
17,21,131	19,69,482	8,38,842	11,79,517	8,74,674	65,83,646	69,37,149	462,476	17
5,84,971	17,50,863	4,44,885	6,85,057	5,56,078	40,21,854	43,51,617	290,108	18
...	...	...	...	6,51,976	6,51,976	7,34,530	48,969	19
...	...	...	...	1,13,715	1,13,715	1,13,714	7,581	20
23,06,102	37,20,345	12,83,727	18,64,574	21,96,443	1,13,71,191	1,21,37,010	809,134	
59,03,625	88,42,511	21,81,000	32,62,379	20,62,818	2,22,52,333	2,04,01,113	1,360,074	21
10,43,382	18,59,072	5,61,708	7,28,515	7,42,186	49,34,863	54,33,406	362,227	22
5,66,851	10,34,474	2,16,174	3,92,551	3,02,667	25,12,717	21,77,543	145,169	23
30,809	31,800	8,166	16,722	32,751	1,20,248	1,44,150	9,610	24
78,767	1,00,327	30,353	49,124	51,737	3,10,308	1,26,930	8,462	25
2,54,821	3,22,359	98,726	1,58,505	1,91,186	10,25,597	3,79,298	25,287	26
29,990	53,412	16,087	20,963	42,654	1,63,106	1,34,181	8,945	27
20,04,620	34,01,444	9,31,214	13,66,380	13,63,181	90,66,839	83,95,508	559,700	
35,21,760	88,05,962	22,21,233	30,60,622	26,93,490	2,03,03,067	2,23,60,413	1,490,694	28
10,36,083	13,13,085	3,95,390	6,40,926	6,74,430	40,59,914	16,52,700	110,180	29
55,884	...	...	...	1,88,889	2,44,773	1,55,826	10,389	30
46,13,727	1,01,19,047	26,16,623	37,01,548	35,56,809	2,46,07,754	2,41,68,939	1,611,263	
3,20,76,333	4,65,64,592	1,31,34,077	2,23,97,485	2,34,76,189	(c)13,76,48,676	15,14,61,264	10,097,418	
...	...	...	...	...	(c)9,176,578	10,097,418	10,097,418	
...	...	...	...	...	...	230	230	
...	...	...	...	...	...	3,000	3,000	
...	...	...	...	...	9,176,578	10,100,648	10,100,648	

(a) Includes R10,214, share of net receipts paid to the Palanpur Darbar.
(b) Includes R30,07,840, share of net earnings payable to the Bengal and North-Western Railway Company, and contribution to Provident Fund.
(c) Exclusive of R47,36,341 or £315,756 on account of Surplus Profits paid to Companies. [See Note (a), page 131.]

No. 54A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

Provinces and Railways.	No. of Items	Credited under Revenue Heads: Gross Receipts.	Credited under Revenue Heads: Gross Receipts converted into £ at R15=£1.	Working Expenses.	Interest chargeable in India.
		R	£	R	R
Guaranteed Railways.					
Great Indian Peninsula	1	...	...	...	...
Bombay, Baroda and Central India	2	1,55,00,276	1,033,352	71,97,104	88,870
Madras	3	1,10,89,500	739,300	56,67,839	15,681
Total Guaranteed Railways		2,65,89,776	1,772,652	1,28,64,943	1,04,551
Total in sterling (India figures converted at R15=£1) £		1,772,652	1,772,652	857663	6,970
State Railways.					
India, General.					
East Indian	4	7,10,62,672	(a)4,737,741	2,39,64,399	34,18,284
Rajputana-Malwa, including Godhra-Rutlam-Nagda	5	2,81,18,427	1,874,562	1,30,17,792	62,20,362
Bhopal	6	2,92,862	19,524	1,48,626	1,03,133
Palanpur-Deesa	7	39,190	2,613	25,256	9,330
State Railway Stores	8	...	...	...	31,853
		9,95,13,151	6,634,440	3,71,56,073	97,82,962
Central Provinces.					
Bengal-Nagpur	9	1,35,36,367	902,425	70,86,704	(c)30,76,352
Warora Colliery	10	6,98,956	46,597	4,33,330	65,643
Umaria Colliery (depreciation on works)	11	...	...	...	7,307
Bilaspur-Etawah	12	...	...	...	3,005
Nagpur-Chattisgarh Depreciation Account	13	...	...	...	26,282
		1,42,35,323	949,022	75,20,034	31,78,589
Burma.					
Burma	14	1,22,32,691	815,513	69,43,442	(d)33,11,002
Assam.					
Assam-Bengal	15	20,92,758	139,517	16,96,274	22,94,604
Chittagong Jetties	16	...	...	...	25,827
Jorhat	17	83,310	5,554	84,715	36,340
Cherra-Companyganj	18	2,828	189	7,640	...
		21,78,896	145,260	17,88,629	23,56,771
Bengal.					
Eastern Bengal	19	1,70,14,290	1,134,286	87,19,070	40,49,216
Bengal Central*	20	13,93,160	92,877	7,40,121	(e)991
Bengal and North-Western and Tirhoot	21	99,79,539	665,302	74,10,199	18,06,100
Rungpur-Dhubri Extension	22	...	...	...	1,53,403
Brahmaputra-Sultanpur	23	1,62,203	10,814	72,991	42,414
Ranaghat-Bhagwangola	24	...	...	...	12,098
		2,85,49,192	1,903,279	1,69,42,381	60,64,222
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	25	1,35,20,795	901,386	65,83,646	14,09,836
Indian Midland	26	83,73,471	(b)561,231	40,21,854	(f)3,07,000
Lucknow-Bareilly	27	13,86,506	92,434	6,51,976	(g)3,95,959
Allahabad-Fyzabad	28	...	...	...	12,743
Agra-Delhi Chord	29	...	...	...	4,031
Hardwar-Dehra	30	2,27,429	15,162	1,13,715	84,221
		2,35,08,201	1,570,213	1,13,71,191	22,13,790
Punjab.					
North Western	31	4,26,53,446	2,843,563	2,22,52,333	1,56,47,796
Ditto Khushalgarh-Kohat-Thal	32	...	...	...	67,591
Jech-Doab	33	...	...	...	3,163
Peshawar Railway Reserve Material	34	...	...	...	8,003
Frontier Railway Reserve Material	35	...	...	...	1,73,828
Petroleum Operations, Baluchistan	36	...	...	...	4,768
Jullundur-Hoshiarpur	37	...	...	...	581
Ludhiana-Ferozepur	38	...	...	...	1,132
		4,26,53,446	2,843,563	2,22,52,333	1,59,07,762
Madras.					
South Indian	39	1,03,68,269	691,218	49,34,863	10,17,841
Ditto Madura-Pamban Section,	40	...	...	...	−40,713
Tinnevelly-Quilon (British Section)	41	...	...	...	1,877
Ditto (Native State Section	42	...	...	...	−726
North East line, Madras Railway	43	46,90,260	312,684	25,12,717	24,47,614
Bezwada Extension	44	2,64,398	17,626	1,20,248	46,164
Guntakal-Mysore Frontier	45	4,37,238	29,149	3,10,308	2,36,089
Mysore	46	14,04,895	93,660	10,25,597	...
Mayavaram-Mutupet	47	2,97,287	19,819	1,63,106	(h)1,72,153
Vizagapatam-Raipur	48	...	...	...	9,801
		1,74,62,347	1,164,156	90,66,839	38,90,100
Bombay.					
Great Indian Peninsula	49	4,26,63,480	2,844,232	2,03,03,067	8,07,001
Southern Mahratta	50	57,12,614	380,841	40,59,914	(i)6,63,142
Jodhpur-Hyderabad (British Section)	51	4,00,599	26,707	2,44,773	1,55,767
Southern Mahratta (depreciation on works)	52	...	...	...	21,083
		4,87,76,693	3,251,780	2,46,07,754	16,46,993
Total State Railways		28,91,09,940	19,277,226	13,76,48,676	4,83,52,191
Total in sterling (India figures converted at R15=£1) £		19,273,996	19,277,226	9,176,578	(k) 3,223,480

* Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(a) Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company.

(b) Includes £3,000 on account of surplus profits paid to the Secretary of State.

(c) Interest on advances in India, R18,50,162, interest on overdrawn Capital, R158, and interest on Capital Outlay on Northern Section, East Coast Railway, R12,26,032.

(d) Includes interest on overdrawn Capital, R2,34,510.

(e) Interest on advances in India.

(f) Interest on advances in India, R2,55,078, and interest on overdrawn Capital, R51,922.

(g) Interest on Debt . . . R 2,04,846
" Advances in India . . . 1,16,565
" Capital deposited by Companies . . . 74,548

(h) Includes interest on advances, R49,389, and interest on Capital deposited, R40,549.

(i) Interest on the Capital outlay on the Bellary-Kistna Railway, R6,63,137 and interest on overdrawn Capital, R5.

(j) Interest charges for the Mysore Railway are included in the amount of interest shown against the Southern Mahratta Railway.

GOVERNMENT in respect of RAILWAYS during the Year 1901-1902.

UNDER EXPENDITURE HEADS.							NET GAIN OR LOSS TO GOVERNMENT.		
Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total India.	Total India converted into £ at R15=£1.	England (Interest and Annuities).	GRAND TOTAL.	Gain.	Loss.	No. of Items.
R	R	R	R	£	£	£	£	£	
1,461	...	...	1,461	98	...	98	...	98	1
23,10,219	7,220	*—42,426*	95,60,987	637,399	457,930	1,095,329	...	61,977	2
4,439	25,030	*—90,404*	56,22,585	374,839	551,614	926,453	...	187,153	3
23,16,119	32,250	*—1,32,830*	1,51,85,033	1,012,336	1,009,544	2,021,880	...	249,228	
154,408	2,150	*—8,855*	1,012,336	1,012,336	1,009,544	2,021,880	...	(*l*)249,228	
21,86,650	...	...	2,95,69,333	1,971,289	1,611,186	3,582,475	1,155,266	...	4
13,785	...	...	1,92,51,939	1,283,463	...	1,283,463	591,099	...	5
...	...	...	2,51,759	16,784	...	16,784	2,740	...	6
...	...	...	34,586	2,306	...	2,306	307	...	7
...	...	...	31,853	2,123	...	2,123	...	2,123	8
22,00,435	...	...	4,91,39,470	3,275,965	1,611,186	4,887,151	1,747,289	...	
1,78,810	...	...	1,03,41,866	689,458	328,455	1,017,913	...	115,488	9
...	...	...	4,98,973	33,265	...	33,265	13,332	...	10
...	...	...	7,307	487	...	487	...	487	11
...	...	...	3,005	200	...	200	...	200	12
...	...	...	26,282	1,752	...	1,752	...	1,752	13
1,78,810	...	...	1,08,77,433	725,162	328,455	1,053,617	...	104,595	
4,42,440	...	...	1,06,96,884	713,126	52,498	765,624	49,889	...	14
...	...	...	39,90,878	266,058	87,100	353,158	...	213,641	15
...	...	...	25,827	1,722	...	1,722	...	1,722	16
...	...	...	1,21,055	8,070	...	8,070	...	2,516	17
...	...	...	7,640	510	...	510	...	321	18
...	...	...	41,45,400	276,360	87,100	363,460	...	218,200	
...	...	...	1,27,68,286	851,219	155,594	1,006,813	127,473	...	19
1,60,619	...	...	9,01,731	60,115	33,750	93,865	...	988	20
...	...	...	92,16,299	614,420	...	614,420	50,882	...	21
...	...	...	1,53,403	10,227	...	10,227	...	10,227	22
9,480	...	...	1,24,885	8,326	...	8,326	2,488	...	23
...	...	...	12,098	807	...	807	...	807	24
1,70,099	...	...	2,31,76,702	1,545,114	189,344	1,734,458	168,821	...	
...	...	...	79,93,482	532,899	322,567	855,466	45,920	...	25
1,92,965	...	...	45,21,819	301,454	239,260	540,714	20,517	...	26
1,18,010	...	...	11,65,945	77,730	...	77,730	14,704	...	27
...	...	...	12,743	850	...	850	...	850	28
...	...	...	4,031	268	...	268	...	268	29
11,254	...	...	2,09,190	13,946	...	13,946	1,216	...	30
3,22,229	...	...	1,39,07,210	927,147	561,827	1,488,974	81,239	...	
...	...	...	3,79,00,129	2,526,675	573,780	3,100,455	...	256,892	31
...	...	...	67,591	4,506	...	4,506	...	4,506	32
...	...	...	3,103	211	...	211	...	211	33
...	...	...	8,903	594	...	594	...	594	34
...	...	...	1,73,828	11,588	...	11,588	...	11,588	35
...	...	...	4,768	318	...	318	...	318	36
...	...	...	581	39	...	39	...	39	37
...	...	...	1,132	75	...	75	...	75	38
...	...	...	3,81,60,095	2,544,006	573,780	3,117,786	...	274,223	
6,15,517	...	...	65,68,221	437,881	176,635	614,516	76,702	...	39
...	...	...	*—40,713*	*—2,714*	9,265	6,551	...	6,551	40
...	...	...	1,877	125	1,052	1,177	...	1,177	41
...	...	...	*—726*	*—48*	1,669	1,621	...	1,621	42
...	...	...	49,60,331	330,689	...	330,689	...	18,005	43
...	...	...	1,66,412	11,094	...	11,094	6,532	...	44
...	...	...	5,46,397	36,426	...	36,426	...	7,277	45
1,01,860	...	...	11,27,457	75,164	(*j*)	75,164	18,496	...	46
...	...	...	3,35,259	22,351	...	22,351	...	2,532	47
...	...	...	9,801	653	...	653	...	653	48
7,17,377	...	...	1,36,74,316	911,621	188,621	1,100,242	63,914	...	
2,72,211	...	...	2,13,82,279	1,425,485	1,541,753	2,967,238	...	123,006	49
4,32,740	...	...	51,55,796	343,720	272,265	615,985	...	235,144	50
...	...	...	4,00,540	26,702	...	26,702	5	...	51
...	...	...	21,083	1,406	...	1,406	...	1,406	52
7,04,951	...	...	2,69,59,698	1,797,313	1,814,018	3,611,331	...	359,551	
47,36,341	...	...	19,07,37,208	12,715,814	5,406,829	18,122,643	1,154,583	...	
315,756	...	...	**12,715,814**	**12,715,814**	(*k*)**5,406,829**	**18,122,643**	(*l*)**1,154,583**	...	

(*k*) Shown in Account No. 3 under Railway Revenue Account—

	India.	England.
	£	£
Interest on Debt	3,036,779	1,147,748
Annuities in purchase of Railways	...	2,997,759
Interest chargeable against Companies on Advances	151,479	218,884
Interest on Capital deposited by Companies	35,222	1,043,438
TOTAL	3,223,480	5,406,829

(*l*) Net gain on Guaranteed and State Railways as above . . £ 905,355

Add—

Net Receipts on account of Subsidized Railways, Accounts No. 59 and 59A 20,312

Deduct—

Miscellaneous Railway Expenditure, Account No. 60 . 79,051

TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3 846,616

No. 54B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1901-1902, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	64,555	64,555
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	223,376	223,376
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	7,223	7,223
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of June 1895, and at 3½ per cent. from 1st July 1895 to end of last year, *plus* half the Outlay of the year	34,18,284	227,886	...	227,886
TOTAL INTEREST ON DEBT	34,18,284	227,886	295,154	523,040
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,148	849,148
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Section 51, and 44 and 45 Vict., c. 53, Section 2(*a*)	...	...	74,752	74,752
Contribution towards management	...	...	1,374	1,374
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE	...	...	1,187,274	1,187,274
TOTAL	34,18,284	227,886	1,482,428	1,710,314

No. 54C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1901-1902, of the EASTERN BENGAL RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	19,108	19,108
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	7	7
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay during 1900-1901, *plus* half the Outlay of the year	40,49,216	269,948	...	269,948
TOTAL INTEREST ON DEBT	40,49,216	269,948	33,061	303,009
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,830	116,830
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	5,574	5,574
Contribution towards management	...	...	129	129
TOTAL ANNUITIES IN PURCHASE	...	...	122,533	122,533
TOTAL	40,49,216	269,948	155,594	425,542

No. 54D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1901-1902, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT. *North-Western Railway.*	R	£	£	£
Interest on India 3½ per cent. Stock issued in redemption of portion of Sind, Punjab and Delhi Railway Annuity	...	...	154,902	154,902
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—496	—496
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay during 1900-01, *plus* half the Outlay of the year	1,56,47,796	1,043,186	...	1,043,186
TOTAL INTEREST ON DEBT	1,56,47,796	1,043,186	154,406	1,197,592
ANNUITIES IN PURCHASE. *Sind, Punjab and Delhi Railway.*				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	373,313	373,313
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	45,911	45,911
Contribution towards management	...	...	150	15[illegible]
TOTAL ANNUITIES IN PURCHASE	...	...	419,374	419,37[illegible]
TOTAL	1,56,47,796	[illegible]	[illegible]	1,616,[illegible]

No. 54E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1901-1902, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on India 3½ per cent. Stock	...	...	*—883*	*—883*
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,991	309,991
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,892	10,892
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	2,567	2,567
Interest at 4 per cent on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3⅜ per cent. on Outlay during 1900-1901, *plus* half the Outlay of the year	14,09,836	93,989	...	93,989
TOTAL	14,09,836	93,989	322,567	416,556

No. 54F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1901-1902, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,886	119,886
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,624	7,624
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3⅜ per cent. on Outlay during 1900-1901, *plus* half the Outlay of the year	10,17,841	67,856	...	67,856
TOTAL	10,17,841	67,856	146,635	214,491

No. 54G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1901-1902, of the GREAT INDIAN PENINSULA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debentures and Debenture Stock	...	...	195,925	195,925
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3⅜ per cent. on Outlay during 1900-1901, *plus* half the Outlay of the year	8,07,001	53,800	...	53,800
TOTAL INTEREST ON DEBT	8,07,001	53,800	195,925	249,725
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,509	1,268,509
Contribution towards management	...	...	69	69
TOTAL ANNUITIES IN PURCHASE	...	...	1,268,578	1,268,578
TOTAL	8,07,001	53,800	1,464,503	1,518,303

H.—Railway Revenue Account.

No. 55.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL and LOCAL FUNDS, during the Year 1901-1902.

Provinces and Railway Companies.		India.	India converted into £ at R15=£1.	England.	Total.
	IMPERIAL.	R	£	£	£
Central Provinces.—	Bengal-Nagpur	18,50,162	123,344	89,700	213,044
Bengal.—	Bengal Central	991	66	16,250	16,316
United Provinces of Agra and Oudh.—	Indian Midland	2,55,078	17,005	43,712	60,717
	Lucknow-Bareilly	1,16,565	7,771	...	7,771
Bombay.—	Southern Mahratta	...	...	69,222	69,222
	TOTAL IMPERIAL	22,22,796	148,186	218,884	367,070
	LOCAL.				
Madras.—	Mayavaram-Mutupet	49,389	3,293	...	3,293
	GRAND TOTAL	22,72,185	151,479	218,884	370,363

No. 56.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES debited to IMPERIAL and LOCAL FUNDS, during the Year 1901-1902.

Provinces and Railway Companies.		India.	India converted into £ at R15=£1.	England.	Total.
	IMPERIAL.	R	£	£	£
India.—	East Indian	...	...	128,758	128,758
Central Provinces.—	Bengal-Nagpur	153	11	238,755	238,766
Burma.—	Burma	2,34,510	15,634	52,498	68,132
Assam.—	Assam-Bengal	...	...	87,100	87,100
Bengal.—	Bengal Central	...	...	17,500	17,500
	Brahmaputra-Sultanpur	42,414	2,828	...	2,828
United Provinces of Agra and Oudh—	Indian Midland	51,922	3,461	195,548	199,009
	Hardwar-Dehra	84,221	5,615	...	5,615
	Lucknow-Bareilly	74,548	4,970	...	4,970
Madras.—	South Indian	...	...	30,000	30,000
	Do. Extensions	...	...	11,986	11,986
Bombay.—	Southern Mahratta	5	...	203,043	203,043
	Great Indian Peninsula	...	...	77,250	77,250
	TOTAL IMPERIAL	4,87,778	32,519	1,042,438	1,074,957
	LOCAL.				
Madras.—	Mayavaram-Mutupet	40,549	2,703	...	2,703
	GRAND TOTAL	5,28,327	35,222	1,042,438	1,077,660

No. 57.—DETAILED ACCOUNT OF CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year 1901-1902.

		India, General.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Madras.	Bombay.	TOTAL.
		R	R	R	R	R	R	R	R
SURPLUS PROFITS.									
Great Indian Peninsula Railway		1,461	...	...	...	...	...	...	1,461
Bombay, Baroda and Central India Railway		23,10,219	...	...	...	...	...	...	23,10,219
Madras Railway		4,439	...	...	...	...	...	...	4,439
TOTAL		23,16,119	...	...	...	...	...	...	23,16,119
COMPENSATION FOR LAND.									
Bombay, Baroda and Central India Railway		...	...	...	...	...	...	7,220	7,220
Madras Railway		...	...	...	...	...	25,030	...	25,030
TOTAL		...	...	...	...	...	25,030	7,220	32,250
ESTABLISHMENT.									
Director of Railway Construction, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		1,26,000	50,331	39,632	1,19,558	93,575	80,906	1,33,959	6,43,961
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		...	26,710	31,396	71,642	33,349	58,166	1,17,652	3,38,915
Deduct—Contribution for Government supervision, audit and control recoverable from Companies:									
East Indian	*1,67,937*								
Rajputana-Malwa system	*1,42,840*								
Bengal and North-Western and Tirhoot	*51,420*								
Bengal-Nagpur	*1,45,205*								
Bengal Central	*10,001*								
Indian Midland and Great Indian Peninsula	*2,13,876*								
Southern Mahratta and Mysore	*1,07,071*								
Lucknow-Bareilly	*11,642*								
South Indian	*98,658*								
Assam-Bengal	*59,556*								
Burma	*1,07,500*	*—11,15,706*	...	...	...	...	...	...	*—11,15,706*
TOTAL		*—9,89,706*	77,041	71,028	1,91,200	1,26,924	1,39,072	2,51,611	*—1,32,830*
GRAND TOTAL		13,26,413	77,041	71,028	1,91,200	1,26,924	1,64,102	2,58,831	22,15,539
Total India converted into £ at R15=£ . £									147,703

No. 58.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1902, the NET REVENUE of the several COMPANIES to the 31st of December 1901, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1902.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1901 inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway	15,612,004	129,166	15,741,170	15,215,590	525,580
Madras Railway	20,838,997	7,033	20,846,030	12,343,766	8,502,264
TOTAL £	36,451,001	136,199	36,587,200	27,559,356	9,027,844

No. 59.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1901-1902.

	IMPERIAL.
INDIA—	
Madras—	
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway R	56,995
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore R	4,28,881
TOTAL INDIA R	4,85,876
Total India converted into £ at R15=£1 £	32,392
ENGLAND—	
Rohilkund-Kumaon Railway—	
Government share of Surplus Profits taken in reduction of the Company's debt for advances of Interest £	1,361
TOTAL RECEIPTS £	33,753

No. 59A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1901-1902.

		IMPERIAL.	PROVINCIAL.	TOTAL.
		R	R	R
Assam.				
Share of joint audit charges of the Assam Railways and Trading Company		...	2,049	
		...	2,049	2,049
Bengal.				
Laksam-Noakhali Railway Company	(Land)	96,601	...	
Bengal and North-Western Railway Company	(ditto)	43,812	...	
Mymensingh-Jamalpur-Jaganathganj Railway Company	(Land)	2,261	...	
Brahmaputra Sultanpur Railway Company	(Land)	15,472	...	
South Behar Railway Company	(ditto)	*—1,648*	...	
Bengal Dooars Railway Company	(ditto)	15,186	...	
		1,71,684	...	1,71,684
United Provinces of Agra and Oudh.				
Hardwar-Dehra Railway Company	(Land)	348	...	348
Punjab.				
Kalka-Simla Railway Company	(Land)	11,751	...	
Delhi-Umballa-Kalka Railway Company	(ditto)	861	...	
Southern Punjab Railway Company	(ditto)	10,509	...	
		23,121	...	23,121
Madras.				
Nilgiri Railway Company	(Land)	91	...	
Do. do	(Subsidy)	71		
		162	...	162
Bombay.				
Sabarmati-Dholka Railway Company	(Land)	2,188	...	
Tapti Valley Railway Company	(ditto)	1,003	...	
Barsi-Pandharpur-Sangola Railway Company	(ditto)	1,056	...	
		4,247	...	4 247
TOTAL		1,99,562	2,049	2,01,611
Total India converted into £ at R15=£1 £		13,304	137	13,441

No. 60.—ACCOUNT of Miscellaneous Railway Expenditure, for the Year 1901-1902.

Railway Surveys and Miscellaneous Charges.	Imperial.	Provincial.	Total.
	R	R	R
India, General.			
Surplus Establishment and Miscellaneous Charges	1,22,452	...	
Establishment of the Director of Railway Construction (share of)	2,00,000	...	
Port Store-keeper's Establishment	18,607	...	
Bara-Ajmer and Marwar Survey	*—99*	...	
Famine work Inspection	5,404	...	
Total	3,46,364	...	3,46,364
Central Provinces.			
Gondia-Chanda Survey	27,889	...	
Nagpur-Brahmapuri Survey	3,659	...	
Satpura Railway Survey	*—67,506*	...	
Khandwa-Akola-Basim Survey	3,679	...	
Total	*—32,279*	..	*—32,279*
Burma.			
Pegu-Syriam and Dalla-Dedaye Reconnaissance	1,505	...	
Sagaing Bridge	5,428	..	
Pegu-Moulmein Survey	39,703	...	
Bassein-Henzada Extension Survey	155	...	
Southern Shan States Survey	...	1,12,638	
Total	46.791	1,12,638	1,59,429
Bengal.			
Sonthal Railway Survey	17,646	...	
Quadrupling Eastern Bengal Railway	121	...	
Chandipur-Taki Survey	5,500	...	
Sakri-Jainagar and Bairagnia-Bagaha Surveys	478	...	
Bhagalpur-Baidynath Survey	72,945	...	
Bhagalpur-Bararighat Survey	979	..	
Jherria Connection Survey	*—35,837*	...	
Ranchi Plateau Survey	253	...	
Sakri-Jainagar Branch (Land)	*—297*	...	
Dacca-Mymensingh Extension Survey	*—2,612*	...	
Kissenganj-Kotchandpur-Magura Survey	5,659	...	
Sektia-Hasdia Survey	9,786	...	
Gya-Cutwa Survey	17,150	...	
Burdwan-Cutwa and Hooghly-Cutwa Surveys	91,919	...	
Burdwan-Howrah Survey	37,022	...	
Sitarampur-Howrah Survey	16,662	...	
Bankura-Calcutta Survey	33,041	...	
Mutla river Survey	3,651	...	
Experimental borings at Asansol	4,254	...	
Additional do. do.	29,218	...	
Total	3,07,538	...	3,07,538
United Provinces of Agra and Oudh.		...	
Fatehpur-Markundi Survey	22,516	...	
Agra City Chord Survey	6,546	...	
Shikoabad-Farakabad Survey	56,224	...	
Oudh and Rohilkhand Branch Surveys	5,043	...	
Dehra-Mussoorie Survey	...	135	
Total	90,329	135	90,464
Punjab.			
Amritsar-Sarhali Survey	1,803	...	
Quetta-Nushki Survey	74,192	...	
Ludhiana-Dhuri-Jakhal Railway (Land)	58	...	
Frontier Railway Reserve Material	32,984	...	
Peshawar do. do. do.	010	...	
Total	1,09,947	...	1,09,947
Madras.			
Shoranur-Cochin Railway (Land)	39,270	...	
Dharmapuri-Morappur Survey	255	...	
Bezwada-Masulipatam Survey	17,286	...	
Mysore and West Coast Survey	64,174	...	
Southern Mahratta Railway feeder lines Survey	10,782	...	
Salem-Atur Survey	6.201	..	
Kurnool Branch Survey	6,935	...	
Baliapatam-Mangalore Survey	28,066	...	
Krishnagiri-Tirupatur Survey	160	...	
Yerragudipad-Jammalamadugu Survey	75	...	
Total	1,73,204	...	1,73,204
Bombay.			
Lower Sind Extension Survey	23,304	...	
Sion to Ballard pier Survey	8,093	...	
Bagalkot-Hungund Survey	6	...	
Dholka-Dholera Survey	*—300*	...	
Total	31,103	...	31,103
Grand Total . R	10,72,997	1,12,773	11,85,770
Total India converted into £ at R15= £1 . £	71,533	7,518	79,051

H.—Railway Revenue Account.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section J.—Irrigation.

Revenue £2,537,573. Expenditure £2,364,701.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Major Works . .	61	Direct receipts	147	...	1,559,578	...
	62	Working Expenses (Abstract Account) .	147	...	...	701,920
	62A	" " (Detailed Account) .	149	701,920	...	...
	63	Portion of Land Revenue due to Irrigation (See also Account No. 17A) . . .	150	...	813,397	...
	63	Statement of Financial Results . . .	150 and 151	...	...	...
	63	Interest on Debt	151	...	...	944,123
Minor Works and Navigation . .	64	Gross Receipts	157	...	164,598	...
	64A	Summary of Receipts from Minor Works and Navigation	158	164,598	...	...
	65	Expenditure (Abstract Account) . . .	161	...	...	718,658
	65A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	165	56,500	...	...
	65B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	168	138,112	...	...
			Total .		2,537,573	2,364,701

No. 61.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1901-1902.

	DIRECT RECEIPTS DURING THE YEAR.											
Imperial.	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
United Provinces of Agra and Oudh.												
Betwa Canal	73,411	...	7	...	1,529	...	...	...	72	...	543	75,562
Add—Imperial share of Provincial Revenue in terms of Provincial Contract	17,46,434	1,48,438	...	..	...	...	...	...	...	...	...	18,94,872
TOTAL	18,19,845	1,48,438	7	...	1,529	...	...	...	72	...	543	19,70,434
Punjab.												
Western Jumna Canal, including Sirsa Branch	14,56,536	6,30,194	8,827	53	9,170	2,746	6,430	65,530	2,570	1,777	1,029	21,84,862
Bari Doab Canal	26,81,469	...	24,546	...	22,311	9,376	1,09,789	...	1,397	1,250	2,257	28,52,395
Sirhind Canal	21,35,958	4,177	9,953	...	4,867	8,366	56,767	4,761	3,361	660	91,123	23,19,993
Lower Sohag and Para Canal	91,583	...	5	...	1	59	...	...	...	...	1,953	93,601
Chenab Canal	52,77,515	...	6,569	...	605	4,497	17,117	...	8,819	1,823	26,745	53,43,690
Sidhnai Canal	3,82,112	...	813	...	5	15	...	...	1,127	132	34	3,84,238
Swat River Canal	3,07,274	...	67	...	46	1	4,833	...	344	...	90	3,12,655
TOTAL	1,23,32,447	(a)6,34,371	50,780	53	37,005	25,060	1,94,936	70,291	17,618	5,642	1,23,231	1,34,91,434
North-West Frontier.												
Swat River Canal	1,41,726	...	95	...	118	1	2,895	...	303	4	18	1,45,190
Madras.												
Godávári Delta Project	...	...	120	120	7,172	11,333	...	89,815	252	349	1,220	1,10,381
Kistna Delta Project	...	...	...	...	3,776	25,637	...	39,224	1,804	3	406	70,850
Cauvery Delta Project	...	...	...	...	814	592	...	...	156	...	102	1,664
Pennér Anicut Project	...	...	...	...	...	3,245	...	...	267	...	...	3,512
Barúr Tank	...	...	...	...	...	96	...	...	...	...	2	98
Sriváikuntam Anicut Project	...	...	...	794	..	484	...	...	288	...	...	1,566
Kurnool Canal	1,89,160	...	12	490	1,190	4,684	...	1,042	469	...	3,179	2,00,226
Periyar Project	...	...	...	...	...	1,279	...	170	95	...	71	1,615
Rushikulya Project	...	...	...	...	12	97	...	9	...	...	4,966	5,084
TOTAL	1,89,160	...	132	1,404	12,904	47,447	...	1,30,260	3,331	352	9,946	3,94,996
Bombay.												
Desert Canal	47,198	...	...	...	13	192	...	...	55	321	511	48,290
Begari Canal	46,693	...	...	...	14	69	...	...	...	145	792	47,713
Eastern Nara Works	2,107	...	...	...	3,555	2,166	...	...	8	1,059	18,260	27,155
Hathmati Canal	44	...	...	...	371	146	...	...	...	...	...	561
Pravara River Works—Lakh Canal	116	...	...	...	76	103	...	...	3	...	...	298
Kadva River Works	4,499	...	...	..	183	26	...	...	38	...	46	4,792
Krishna Canal	38,552	...	...	...	...	827	...	...	45	...	...	39,424
Lower Panjhra River Works	10,672	...	...	..	7	160	...	...	...	...	87	10,926
Ekruk Tank	9,992	...	7,779	6,289	267	2,252	...	...	3	...	351	26,933
Mutha Canals	1,64,418	...	3,091	1,15,454	368	5,069	2,160	...	126	28	5,212	2,95,926
Unharwáh Canal	285	...	...	...	19	...	...	...	1	4	72	381
Jamrao Canal	1,696	...	10	..	70	1,741	...	...	692	486	433	5,128
Mhasvad Tank	16,667	...	...	2,956	545	328	...	...	30	...	3,400	23,926
Nira Canal	2,26,204	...	138	...	113	126	...	...	43	...	1,434	2,28,058
Mahiwah	..	...	..	...	16	...	...	...	...	...	110	126
Dad	440	...	...	...	61	9	...	...	...	...	120	630
TOTAL	5,69,583	...	11,018	1,24,699	5,678	13,214	2,160	...	1,044	2,043	30,828	7,60,267
Total Imperial	1,50,52,761	7,82,809	62,032	1,26,156	57,234	85,722	1,99,991	2,00,551	22,368	8,041	1,64,566	1,67,62,321

Provincial.												
Bengal.												
Orissa Project	2,39,035	...	143	...	5,340	931	...	78,153	4,941	...	20,463	3,49,006
Midnapore Canal	1,24,786	...	250	...	22	99	...	89,835	639	88	25,273	2,40,992
Tidal Canal	...	...	...	...	16	727	...	45,909	370	...	920	47,942
Sone Project	10,69,080	...	1,586	...	1,790	968	1,398	23,595	8,209	...	32,345	11,38,971
TOTAL	14,32,901	...	1,979	...	7,168	2,725	1,398	2,37,492	14,159	88	79,001	17,76,911
United Provinces of Agra and Oudh.												
Ganges Canal	26,27,398	46,222	1,809	469	81,532	...	45,332	7,015	1,757	3,001	12,626	28,27,161
Lower Ganges Canal	17,55,261	1,61,883	3,760	(*b*) 1,199	33,792	...	10,593	6,348	1,778	2,274	19,767	19,96,655
Agra Canal	5,38,555	85,426	1,001	...	29,966	...	3,432	4,874	276	332	1,874	6,65,736
Eastern Jumna Canal	11,16,626	3,344	739	670	45,742	...	9,804	...	137	397	1,914	11,79,373
Fatehpur Branch, Lower Ganges Canal	76,789	...	1	...	3,206	...	...	...	...	175	209	80,380
TOTAL	61,14,629	(*a*) 2,96,875	7,310	2,338	1,94,238	...	69,161	18,237	3,948	6,179	36,390	67,49,305
Deduct—Imperial share in terms of Provincial Contract	*17,46,434*	*1,48,438*	...	...	...	...	...	...	...	...	...	*18,94,872*
	43,68,195	1,48,437	7,310	2,338	1,94,238	...	69,161	18,237	3,948	6,179	36,390	48,54,433
Total Provincial	58,01,096	1,48,437	9,289	2,338	2,01,406	2,725	70,559	2,55,729	18,107	6,267	1,15,391	66,31,344
GRAND TOTAL	2,08,53,857	9,31,246	71,321	128,494	2,58,730	88,447	2,70,550	4,56,280	40,475	14,308	2,79,957	2,33,93,665
Grand Total converted into £ at R15=£1 ... £												1,559,578

(*a*) Recoveries by the Civil Department.

(*b*) Includes R1,152 for water supplied to Military Department.

No. 62.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the YEAR 1901-1902.

	IMPERIAL.						PROVINCIAL.			GRAND TOTAL.
	United Provinces of Agra and Oudh.	Punjab.	North West Frontier.	Madras.	Bombay.	TOTAL.	Bengal.	United Provinces of Agra and Oudh.	TOTAL.	
Working Expenses and Maintenance:	R	R	R	R	R	R	R	R	R	R
Extensions and Improvements	2,760	3,44,490	...	1,07,058	20,274	4,74,582	34,991	2,93,253	3,28,244	8,02,826
Maintenance and Repairs	32,947	18,32,685	11,056	6,42,669	4,63,997	29,83,354	3,57,099	12,05,614	15,62,713	45,46,067
Establishment	63,995	19,01,370	24,193	6,36,381	1,66,046	27,91,985	6,77,637	(*d*) 14,15,358	20,92,995	48,84,980
Tools and Plant	2,054	55,348	412	95,976	11,549	1,65,339	58,904	37,135	96,039	2,61,378
Refunds of Revenue	96	(*c*) 17,892	7	1,430	1,922	21,347	4,005	8,202	12,207	33,554
TOTAL	1,01,852	41,51,785	35,668	14,83,514	6,63,788	64,36,607	11,32,636	29,59,562	40,92,198	1,05,28,805
Total converted into £ at R15=£1 . £										701,920

(*c*) Includes R3,130 on account of Refund of Owners' Rates.

(*d*) Includes R19,771 Outlay by Civil Officers.

No. 62A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902.

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.												
United Provinces of Agra and Oudh.												
Lower Ganges Canal	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
Betwa Canal	2,760	32,947	63,995	2,054	96	1,01,852	61,579	5,26,781	9,12,761	24,373	5,747	15,31,241
TOTAL	2,760	32,947	63,995	2,054	96	1,01,852	3,60,612	5,26,781	9,90,455	35,626	5,747	19,19,221
Punjab.												
Western Jumna Canal, including Sirsa Branch	81,280	3,74,403	3,88,802	11,161	(a) 9,531	8,65,177	9,04,581	1,14,75,524	1,08,39,086	2,50,662	1,68,776	2,36,38,629
Bari Doab Canal	76,726	4,23,830	3,22,215	16,506	1,634	8,40,911	10,69,371	97,72,857	1,00,84,419	2,37,579	89,055	2,12,53,281
Sirhind Canal	39,302	3,63,583	3,75,899	11,984	2,745	7,93,513	7,52,574	45,21,994	46,26,540	84,332	32,592	1,00,18,032
Lower Sohag and Para Canal	7,524	74,154	37,915	115	42	1,19,750	65,238	5,93,163	4,24,600	423	1,762	10,85,186
Chenab Canal	88,331	5,08,192	6,73,972	12,408	(b) 3,925	12,86,828	4,17,084	31,47,040	35,32,815	84,687	26,807	72,08,433
Sidhnai Canal	47,655	70,854	54,665	1,183	15	1,74,372	1,00,207	7,74,904	6,05,770	27,323	268	15,68,472
Swat River Canal	3,672	12,308	34,834	374	...	51,188	57,913	5,18,963	7,66,478	12,025	994	13,56,373
Jhelum Canal	...	5,361	13,068	1,617	...	20,046	...	5,361	13,068	1,617	...	20,046
TOTAL	3,44,490	18,32,685	19,01,370	55,348	17,892	41,51,785	31,26,968	3,08,09,806	3,08,92,776	6,98,648	3,20,254	6,61,48,452
North-West Frontier.												
Swat River Canal	...	11,056	24,193	412	7	35,668	...	11,056	24,193	412	7	35,668
Madras.												
Godavari Delta System	27,224	2,67,534	2,57,248	57,388	70	6,09,464	6,42,729	93,67,249	63,59,225	13,90,611	14,241	1,77,74,055
Kistna Delta System	28,135	2,24,530	2,26,745	31,655	829	5,11,894	3,67,202	67,86,400	44,31,437	9,60,609	17,224	1,25,62,872
Penner River Canal	10,628	6,896	24,968	1,126	25	43,643	59,553	4,51,826	4,77,360	3,582	179	9,92,500
Cauvery Delta System	12,578	—21,597	46,670	—905	...	36,746	6,41,769	—11,26,392	8,70,691	—32,049	867	3,54,886
Srivaikuntam Anicut System	—252	10,666	9,494	—78	...	19,830	63,377	3,45,708	2,43,707	3,006	270	6,56,068
Kurnool Canal	4,754	57,967	28,077	2,819	505	94,122	2,92,002	16,87,009	6,19,694	67,385	6,329	26,72,419
Barur Tank Project	1,800	1,702	1,443	...	...	4,945	9,884	27,226	14,897	25	...	52,032
Periyar Project	10,790	54,972	29,463	3,268	...	98,493	30,062	3,70,683	1,17,590	9,848	...	5,28,183
Rushikulya Project	11,401	39,999	12,273	703	1	64,377	20,037	2,69,192	67,625	7,157	4	3,64,015
TOTAL	1,07,058	6,42,669	6,36,381	95,976	1,430	14,83,514	21,26,615	1,81,78,901	1,32,02,226	24,10,174	39,114	3,59,57,030

Bombay.												
Desert Canal	2,732	50,952	2,251	788	...	56,723	83,101	8,93,331	2,36,012	7,214	...	12,19,958
Begari Canal	3,023	50,744	5,973	589	...	60,329	94,283	17,75,177	4,23,735	11,132	8	23,04,335
Eastern Nara Works	9,905	58,855	28,456	785	...	98,001	87,302	21,96,101	9,19,449	24,625	8,042	32,35,519
Hathmati Canal	...	4,857	1,314	37	...	6,208	2,103	1,24,500	64,668	699	2,469	1,94,439
Pravara River Works—Lakh Canal	86	27,787	—1,460	37	...	26,450	715	1,18,667	1,30,287	1,990	40	2,51,699
Kadva River Works	...	4,243	18,774	115	...	23,132	146	93,614	1,45,137	2,491	203	2,41,591
Krishna Canal	36	8,920	4,304	97	...	13,357	2,764	2,74,847	1,81,016	3,042	142	4,61,811
Lower Panjhra River Works	762	1,265	4,053	...		6,080	3,659	82,692	60,014	1,456	3,666	1,51,487
Ekruk Tank	202	4,781	2,870	85	898	8,836	39,714	2,41,494	1,78,222	2,982	968	4,63,380
Mutha Canals	203	36,714	30,362	6,818	846	74,943	12,822	9,58,100	6,30,366	53,448	17,979	16,72,715
Unharwah Canal	3,325	25,955	—509	298	...	29,069	87,463	2,70,074	48,146	2,435	...	4,08,118
Jamrao Canal	...	1,13,778	37,683	1,428	...	1,52,889	...	1,66,746	48,855	1,998	...	2,17,599
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Mhaswad Tank	...	5,625	4,217	72	...	9,914	17,358	1,23,031	94,274	1,254	5	2,35,922
Nira Canal	...	23,773	19,878	400	178	44,229	658	3,44,299	2,93,182	10,749	967	6,40,855
Mahiwah	...	9,794	—619	...	...	9,175	...	9,794	—619	...	...	9,175
Dad Canal	...	35,954	8,499	...	...	44,453	...	35,954	8,499	...	...	44,453
TOTAL	20,274	4,63,997	1,66,046	11,549	1,922	6,63,788	4,32,783	77,18,954	34,68,836	1,25,884	34,566	1,17,81,023
Total Imperial	4,74,582	29,83,354	27,91,985	1,65,339	21,347	64,36,607	63,46,978	5,72,45,498	4,85,78,486	32,70,744	3,99,688	11,58,41,394
Provincial.												
Bengal.												
Orissa Project	12,057	1,41,182	2,26,232	14,405	1,224	3,95,100	1,39,217	61,16,942	45,10,193	5,01,844	18,046	(d) 1,12,86,242
Midnapore Canal	2,490	61,293	73,249	24,250	386	1,61,668	1,19,139	34,38,309	18,66,998	7,22,676	12,248	61,59,370
Tidal Canal	...	14,342	9,386	4,913	17	28,658	29,845	7,60,858	3,33,655	85,753	2,929	12,13,040
Sone Project	20,444	1,40,282	3,68,770	15,336	2,378	5,47,210	1,73,137	61,62,548	74,45,039	4,92,719	1,56,457	1,44,29,900
TOTAL	34,991	3,57,099	6,77,637	58,904	4,005	11,32,636	4,61,338	1,64,78,657	1,41,55,885	18,02,992	1,89,680	3,30,88,552
United Provinces of Agra and Oudh.												
Ganges Canal	1,09,686	3,93,890	5,30,960	19,123	3,765	10,57,424	22,73,265	1,46,35,227	1,83,28,818	6,18,777	88,079	3,59,44,166
Lower Ganges Canal	72,716	4,76,885	4,88,716	10,174	1,458	10,49,949	15,67,523	85,52,031	1,06,01,226	2,19,622	50,839	2,09,91,241
Fatehpur Branch, Lower Ganges Canal	6,858	38,622	80,215	774	526	1,26,995	13,290	84,261	1,80,852	3,149	604	2,82,156
Agra Canal	26,439	99,202	1,27,145	5,166	2,179	2,60,131	5,08,130	25,85,032	28,76,428	87,569	61,110	61,18,269
Eastern Jumna Canal	77,554	1,97,015	1,88,322	1,898	274	4,65,063	7,11,334	46,20,915	61,19,341	83,300	32,828	1,15,67,718
TOTAL	2,93,253	12,05,614	(c) 14,15,358	37,135	8,202	29,59,562	50,73,542	3,04,77,466	3,81,06,665	10,12,417	2,33,460	7,49,03,550
Total Provincial	3,28,244	15,62,713	20,92,995	96,039	12,207	40,92,198	55,34,880	4,69,56,123	5,22,62,550	28,15,409	4,23,140	10,79,92,102
GRAND TOTAL	8,02,826	45,46,067	48,84,980	2,61,378	33,554	1,05,28,805	1,18,81,858	10,42,01,621	10,08,41,036	60,86,153	8,22,828	22,38,33,496
Grand Total converted into £ at R15=£1					£	701,920					£	14,922,233

(*a*) Includes R3,019 on account of refund of Owners' Rates. (*b*) Includes R111 on account of refund of Owners' Rates. (*c*) Includes R19,771 Outlay by Civil Officers. (*d*) Excludes R6,945 Outlay in England.

No. 63.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR … WORKING EXPENSES, the INTEREST on the DEBT incurred in respect …

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. During 1901-1902.	To end of 1901-1902.	REVENUE Direct Receipts, Water-rates, etc. (For details, *see* pages 146 and 147.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 126, 232 233 and 234.)			
		R	R	R	R	R
Burma.						
Mandalay Canal	1	46,06,719	4,86,180	39,89,500	...	...
Shwebo Canal	2	46,28,060	7,71,686	9,03,459	...	...
		92,34,779	12,57,866	48,92,959	...	...
Bengal.						
Orissa Project	3	2,58,94,319	35,024	2,58,94,320	3,49,006	...
Midnapore Canal	4	82,90,288	1,522	82,90,288	2,40,992	...
Tidal Canal	5	25,51,641	—88	25,51,641	47,942	...
Sone Project	6	2,58,24,169	—20,151	2,58,24,169	11,38,971	...
Dhaka Canal	7	2,85,471	81,839	1,12,127	...	...
Tribeni "	8	37,39,084	2,05,057	3,27,780	...	...
TOTAL		6,65,84,972	3,03,203	6,30,00,325	17,76,911	...
United Provinces of Agra and Oudh.						
Ganges Canal	9	2,84,13,792	33,956	2,84,13,792	28,27,161	8,26,342
Lower Ganges Canal	10	3,37,83,829	59,149	3,37,83,829	19,96,655	2,09,586
Agra Canal	11	89,91,848	63,156	89,91,848	6,65,736	...
Eastern Jumna Canal	12	38,42,593	96,879	38,42,593	11,79,373	2,52,041
Fatehpur Branch, Lower Ganges Canal	13	34,20,000	47,395	31,09,554	80,380	...
Betwa Canal	14	42,88,040	19,746	42,88,040	75,562	...
TOTAL		8,27,40,102	3,20,281	8,24,29,656	68,24,867	12,87,969
Punjab.						
Western Jumna Canal, including Sirsa Branch	15	1,64,22,091	81,860	1,64,22,091	21,84,862	...
Bári Doáb Canal	16	1,84,57,372	6,64,811	1,84,57,372	28,52,395	2,36,603
Sirhind Canal	17	2,32,92,835	12,517	2,32,92,835	23,19,993	...
Lower Sohag and Para Canal	18	7,38,008	31,659	7,38,008	93,601	79,803
Chenab Canal	19	2,59,11,448	6,47,792	2,59,11,448	53,43,690	10,46,645
Sidhnai Canal	20	12,40,100	15,186	12,40,100	3,84,238	1,11,316
Jhelum Canal	21	1,21,69,085	24,18,894	92,65,783	...	...
Swat River Canal	22	...	—8,490	...	3,12,655	21,694
TOTAL		9,82,30,939	38,64,229	9,53,27,637	1,34,91,434	14,96,061
North-West Frontier Province.						
Swat River Canal	...	39,90,298	7,081	39,90,298	1,45,190	22,886
Madras.						
Godávári Delta System	23	1,13,90,202	87,353	1,13,90,202	1,10,381	32,56,689
Kistna Delta System	24	1,30,72,953	2,46,944	1,30,72,953	70,850	28,86,022
Pennér Anicut System	25	51,24,898	1,27,142	51,24,898	3,512	3,88,308
Cauvery Delta System	26	28,11,439	1,98,923	28,11,439	1,664	9,74,732
Sriváikuntam Anicut System	27	13,95,568	6,748	13,95,568	1,566	1,21,701
Kurnool Cuddapah Canal	28	2,17,31,455	1,384	2,17,31,455	2,00,226	10,602
Barur Tank Project	29	4,08,197	4,273	4,08,197	98	11,304
Periyar Project	30	85,99,921	41,626	85,99,921	1,615	4,65,664
Rushikulya Project	31	44,39,121	49,577	44,39,121	5,084	1,00,871
TOTAL		6,89,73,754	7,63,970	6,89,73,754	3,94,996	82,15,893
Bombay.						
Desert Canal	32	22,22,892	4,28,108	22,22,892	48,290	1,48,857
Bégari Canal	33	16,57,544	...	16,57,544	47,713	3,56,091
Eastern Nara Works	34	60,64,358	1,31,870	60,64,358	27,155	4,79,421
Hathmati Canal	35	4,90,925	...	4,90,925	561	...
Pravara River Works—Lakh Canal	36	3,52,446	...	3,52,446	298	147
Kádvá River Works	37	7,50,061	13,755	7,42,335	4,792	594
Krishna Canal	38	8,18,545	...	8,18,545	39,424	...
Lower Panjhra River Works	39	4,45,382	...	4,45,382	10,926	6,546
Ekruk Tank	40	12,28,117	...	12,28,117	26,933	...
Mutha Canals	41	64,78,120	45,759	64,78,120	2,95,926	42
Unharwáh Canal	42	6,28,837	5,174	6,28,837	381	1,45,602
Jamrao Canal	43	78,05,921	4,00,774	78,05,920	5,128	4,33,973
Dad Canal	44	24,31,343	3,13,068	18,47,361	630	1,[illegible]4,401
Nasrat Canal	45	16,15,319	4,30,174	7,07,592	...	...
Naulakhi Canal	46	12,62,554	...	150	...	...
Mahiwah Canal	47	9,36,837	4,24,840	6,31,899	126	24,509
Gokak Canal—First Section	48	4,00,939	...	4,00,939	...	...
Mhaswad Tank	49	19,93,131	2,378	19,93,131	23,926	...
Nira Canal	50	53,58,042	785	53,58,042	2,28,058	...
Chankapur Tank	51	7,01,544	887	1,05,254	...	...
Maladevi Tank	52	9,14,975	57,725	2,59,476	...	...
Shetphal Tank (Nira Canal)	53	7,04,442	1,46,351	5,22,625	...	...
TOTAL		4,52,62,274	24,01,648	4,07,61,890	7,60,267	17,00,183
GRAND TOTAL		37,50,17,118	89,18,278	35,93,76,519	2,33,93,665	1,27,22,992
Grand Total converted into £ at R15=£1 £		25,001,141	594,552	23,958,435	1,559,578	848,199

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1901-1902.

DURING 1901-1902.			EXCLUDING INTEREST.				Simple Interest at 4 per cent. on Capital Outlay, to the 31st March 1900 plus 3¾ per cent. on Outlay after that date.	INCLUDING INTEREST.				
Less collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1901-1902 (for details, see pages 148 and 149).	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	No. of Items.
R	R	R	R	R			R	R	R			
...	...	...	...	...	...	...	1,47,097	...	1,47,097	...	3·69	1
...	...	...	...	...	...	...	19,411	...	19,411	...	2·15	2
...	...	...	...	...	...	...	1,66,508	...	1,66,508	...	3·40	
...	3,49,006	3,95,100	...	46,094	...	·18	10,34,949	...	10,81,043	...	4·17	3
...	2,40,992	1,61,668	79,324	...	·95	...	3,31,580	...	2,52,256	...	3·04	4
...	47,942	28,658	19,284	...	·75	...	1,02,067	...	82,783	...	3·24	5
...	11,38,971	5,47,210	5,91,761	...	2·29	...	10,33,371	...	4,41,610	...	1·71	6
...	...	...	...	...	...	...	2,670	...	2,670	...	2·38	7
...	...	...	...	...	...	...	8,446	...	8,446	...	2·58	8
..	17,76,911	11,32,636	6,44,275	...	1·03		25,13,083		18,68,808	...	2·97	
...	36,53,503	10,57,424	25,96,079	...	9·14	...	11,35,633	14,60,446	...	5·14	...	9
...	22,06,241	10,49,949	11,56,292	...	3·42	...	13,49,914	...	1,93,622	...	·57	10
...	6,65,736	2,60,131	4,05,605	...	4·51	...	3,58,213	47,392	...	·53	...	11
...	14,31,414	4,65,063	9,66,351	...	25·15	...	1,51,459	8,14,892	...	21·21	...	12
...	80,380	1,26,995	...	46,615	...	1·49	1,23,160	...	1,69,775	...	5·46	13
...	75,562	1,01,852	...	26,290	...	·61	1,70,815	...	1,97,105	...	4·59	14
...	81,12,836	30,61,414	50,51,422		6·13	...	32,89,194	17,62,228	...	2·14	...	
...	21,84,862	8,65,177	13,19,685	...	8·04	...	6,55,001	6,64,681	...	4·05	...	15
...	30,88,998	8,40,911	22,48,087	...	12·18	...	7,23,724	15,24,363	...	8·26	...	16
...	23,19,993	7,93,513	15,26,480	...	6·56	...	9,31,157	5,95,323	...	2·56	...	17
...	1,73,404	1,19,750	53,654	...	7·27	...	28,824	24,830	...	8·36	...	18
...	63,90,335	12,86,828	51,03,507	...	19·70	...	10,20,953	40,82,554	...	15·76	...	19
...	4,95,554	1,74,372	3,21,182	...	25·90	...	49,224	2,71,958	...	21·93	...	20
...	...	20,046	...	20,046	...	·22	3,10,658	...	3,30,704	...	3·57	21
..	3,34,349	51,188	2,83,161	...	*	...	...	2,83,161	...	*	...	22
...	1,49,87,495	41,51,785	1,08,35,710	...	11·37	...	37,19,541	71,16,169	...	7·46	...	
...	1,68,076	35,668	1,32,408	...	10·41	...	1,59,619	...	27,211	6·41		
1,62,807	32,04,263	6,09,464	25,94,799	...	22·78	...	4,53,557	21,41,242	...	18·80	...	23
1,43,630	28,13,242	5,11,894	23,01,348	...	17·60	...	5,17,333	17,84,015	...	13·65	...	24
19,103	3,72,717	43,643	3,29,074	...	6·42	...	2,02,038	1,27,036	...	2·48	...	25
48,737	9,27,659	36,746	8,90,913	...	31·69	...	1,07,077	7,83,836	...	27·88	...	26
6,085	1,17,182	19,830	97,352	...	6·98	...	55,665	41,687	...	2·99	...	27
530	2,10,298	94,122	1,16,176	...	·53	...	8,69,214	...	7,53,038	...	3·47	28
564	10,838	4,945	5,893	...	1·44	...	16,233	...	10,340	...	2·53	29
22,349	4,44,930	98,493	3,46,437	...	4·03	...	3,42,987	3,450	..	·40	...	30
5,027	1,00,928	64,377	36,551	...	·82	...	1,76,415	..	1,39,864	...	3·15	31
4,08,832	82,02,057	14,83,514	67,18,543	...	9·74	...	27,40,519	39,78,024	...	5·77	...	
8,872	1,88,275	56,723	1,31,552	...	5·92	...	78,921	52,631	...	2·37	...	32
21,422	3,82,382	60,329	3,22,053	...	19·43	...	66,302	2,55,751	...	15·43	...	33
29,908	4,76,668	98,001	3,78,667	...	6·24	...	2,40,123	1,38,544	...	2·28	...	34
2	559	6,208	...	5,649	...	1·15	19,637	...	25,286	...	5·15	35
20	425	26,450	...	26,025	...	7·38	14,098	...	40,123	...	11·38	36
227	5,159	23,132	...	17,973	...	2·42	29,383	...	47,356	...	6·38	37
1,264	38,160	13,357	24,803	...	3·03	...	32,742	...	7,939	...	·97	38
1,550	15,922	6,080	9,842	...	2·21	...	17,815	...	7,973	...	1·79	39
500	26,433	8,836	17,597	...	1·43	...	49,125	...	31,528	...	2·57	40
8,127	2,87,841	74,943	2,12,898	...	3·29	...	2,58,137	...	45,239	...	·70	41
8,607	1,37,376	29,069	1,08,307	...	17·22	...	25,010	83,297	..	13·25	...	42
12,924	4,26,177	1,52,889	2,73,288	...	3·50	...	3,01,456	...	28,168	...	·37	43
6,283	98,748	44,453	54,295	...	2·94	...	65,817	...	11,522	...	·02	44
...	...	...	...	...	...	...	18,530	...	18,530	...	2·61	45
...	...	...	...	...	...	...	6	...	6	...	4·00	46
1,423	23,212	9,175	14,037	...	2·22	...	15,730	...	1,693	...	·27	47
...	...	...	...	...	...	...	16,038	...	16,038	...	4·00	48
764	23,162	9,914	13,248	...	·66	...	79,665	...	66,417	...	3·33	49
11,310	2,16,748	44,229	1,72,519	...	3·22	...	2,14,300	...	41,781	...	·78	50
...	...	...	...	...	...	...	4,160	...	4,160	...	3·95	51
...	...	...	...	...	...	...	8,986	...	8,986	...	3·46	52
...	...	...	...	...	..	..	17,399	...	17,399	...	3·33	53
1,13,203	23,47,247	6,63,788	16,83,459	...	4·13	...	15,73,380	1,10,079	...	·27	...	
5,22,035	3,55,94,622	1,05,28,805	2,50,65,817	...	6·97	...	1,41,61,844	1,09,03,973	...	3·03	...	
34,802	2,372,975	701,920	1,671,055	...	6·97	...	944,123	726,932	...	3·04	...	

* The percentage is shown under North-West Frontier Province.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1901-1902.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana.												
Tanks in Todghur Sub-Collectorate	2,644	...	...	...	...	...	...	...	36	2	53	2,735
" Ajmere "	6,026	...	...	...	...	4	...	...	19	70	1,262	7,381
" Beawar "	5,828	...	...	...	...	...	...	...	76	6	522	6,432
TOTAL	14,498	...	...	...	...	4	...	...	131	78	1,837	16,548
Baluchistan.												
Shebo Canal	13,539	...	...	...	...	320	33	...	55	46	...	13,993
Khusdil Khan Reservoir	28,479	...	...	...	...	204	...	...	62	52	...	28,797
TOTAL	42,018	...	...	...	...	524	33	...	117	98	...	42,790
Punjab.												
Upper Sutlej Inundation Canals	3,75,332	...	36	...	1,328	1,465	...	...	579	150	10,600	3,89,490
Indus Inundation Canals	94,003	...	80	...	2,770	37	...	...	...	367	502	97,759
Shahpur Canals	88,575	...	...	...	657	...	...	...	...	118	70	89 420
TOTAL	5,57,910	...	116	...	4,755	1,502	...	...	579	635	11,172	5,70,669
North-West Frontier.												
Cabul River Canal	(a) 37,775	...	...	...	...	...	(a) 7,986	...	...	...	(a) 5,310	(a) 51,071
Bombay. Sind.												
Sukkur Canal	1,487	...	...	...	282	327	...	...	131	...	808	3,035
Ghar Canal	4,220	...	...	...	313	1,228	...	...	280	...	5,931	11,972
Mehrabwah Canal	2	...	...	...	...	29	...	...	...	68	135	234
Alibhar Kacheri Canal	400	...	...	...	...	76	...	...	...	...	130	606
Marak Great Canal	3,137	...	...	...	...	379	...	...	...	161	145	3,822
Surfrazwah Canal	1,106	...	...	...	...	128	...	...	...	...	105	1,339
Fuleli Canal	35,157	...	60	...	150	2,713	...	7,684	45	677	2,648	49,134

Deccan and Gujarat.												
Khari Cut	7	...	...	...	197	551	...	...	...	...	317	1,072
Hartala Tank	105	...	...	...	...	543	...	...	...	...	314	962
Mhasva Tank	1,173	...	...	...	...	60	...	...	...	...	136	1,369
Jamda Canals	7,325	...	...	...	259	246	...	...	21	...	26	7,877
Pravara River Works—Ojhar Canal	4,859	...	...	...	17	140	...	...	...	2	89	5,107
Bhatodi Tank	871	...	2	...	106	7	...	...	2	...	375	1,363
Matoba Tank	8,914	...	3	...	...	681	...	..	...	...	10	9,608
Kasurdi Tank	54	...	...	...	...	3	...	...	...	...	265	322
Shirsuphal Tank	2,109	...	...	...	...	9	...	...	...	...	49	2,167
Bhadalvadi Tank	3,107	...	...	...	...	9	...	...	...	...	...	3,116
Koregaon Tank	190	...	...	...	...	8	...	...	...	...	...	198
Ashti Tank	6,521	...	...	...	102	777	...	...	9	...	61	7,470
Revari Canal	2,482	...	...	...	...	62	...	...	38	...	...	2,582
Upper Man River Works	41	...	...	...	...	270	...	...	12	...	...	323
Yerla River Irrigation Works	9,357	...	...	...	...	232	...	...	...	...	...	9,589
Chikhli Canal	726	...	...	...	...	8	...	...	...	...	...	734
Maini Tank	2,714	...	...	...	...	107	...	...	2	...	...	2,823
Muchkundi Tank	259	...	60	...	100	171	...	...	...	...	...	590
Gadikeri	...	...	...	...	...	2	...	...	...	...	...	2
Dambal Tank	142	...	...	...	...	233	...	...	...	...	1	376
Medleri Tank	589	...	...	...	...	...	...	...	...	...	...	589
Madag Tank	1,907	...	...	...	19	114	...	...	...	...	...	2,040
Asundi Tank	912	...	...	...	...	97	...	...	...	15	4	1,028
Parsul Tank	645	...	...	...	9	...	...	...	...	...	16	670
TOTAL	1,00,518	...	125	...	1,554	9,210	...	7,684	540	923	11,565	1,32,119
Carried forward	7,52,719	...	241	...	6,309	11,240	8,019	7,684	1,367	1,734	29,884	8,19,197

(a) Recoveries in the Civil Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1901-1902—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.*												
Imperial—*continued.*	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	7,52,719	...	241	...	6,309	11,240	8,019	7,684	1,367	1,734	29,884	8,19,197
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT :												
Punjab.												
Muzaffargarh Canals	...	...	...	...	...	...	...	...	...	1,218	7	1,225
Lower Sutlej Inundation Canals	31,242	...	24	...	25	4	...	...	149	1,639	243	33,326
Chenab Inundation Canals	1,55,971	...	490	...	2,843	185	...	...	...	1,470	296	1,61,255
TOTAL	1,87,213	...	514	...	2,868	189	...	...	149	4,327	546	1,95,806
Bombay.												
Sind.												
Shikarpur Canals	7,079	...	...	...	7	1,816	...	...	302	...	1,954	11,158
Hyderabad Canals	13,253	...	...	...	246	1,463	...	...	...	201	2,250	17,413
Fuleli Canals	527	...	...	...	...	141	...	...	...	83	105	856
Karachi Canals	4,043	...	...	...	167	760	...	...	52	...	6,047	11,069
Western Nara Canal	8,392	...	...	...	637	1,901	...	...	7	6	12,088	23,031
Deccan and Gujarat.												
Ahmedabad Collectorate	...	...	...	...	4	21	...	...	...	...	3	28
Irrigation Works, Kaira Collectorate	...	...	...	...	102	...	...	...	...	...	55	157
" " Nasik Collectorate	653	...	...	...	...	...	...	...	...	1	28	682
" " Surat Collectorate	...	...	...	...	...	95	...	...	...	...	...	95
" " Khandesh Collectorate	18	...	...	...	...	...	...	...	...	...	43	61
" " Poona District	468	...	...	...	...	...	...	...	...	...	...	468
" " Dharwar District	603	...	...	...	...	2,429	...	...	...	...	5	3,037
" " Nasik District	40	...	...	...	...	...	...	...	...	...	22	62
" " Belgaum District	...	...	...	...	4	31	...	...	...	...	23	58
" " Ahmednagar District	...	...	...	...	...	...	...	...	...	...	128	128
TOTAL	35,076	...	...	...	1,167	8,657	...	...	361	291	22,751	68,303
Total Imperial	9,75,008	...	755	...	10,344	20,086	8,019	7,684	1,877	6,352	53,181	10,83,306
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT :												
Bengal.												
Calcutta and Eastern Canals	...	...	1,411	...	39	150	...	3,72,804	1,667	...	9,414	3,85,485
Orissa Coast Canal	...	...	...	...	...	4	...	44,296	939	...	2,408	47,647
Sarun Project	...	...	250	...	83	649	...	...	...	...	126	1,108
TOTAL	...	...	1,661	...	122	803	...	4,17,100	2,606	...	11,948	4,34,240

United Provinces of Agra and Oudh.												
Dún Canals	45,390	2,905	2,315	502	2,208	...	23,914	...	..	...	243	77,477
Rohilkhand Canals	73,919	4,081	53	...	3,360	...	1,833	...	...	76	146	83,468
Bijnor Canals	18,136	2,713	33	...	3,545	...	...	...	...	156	8	24,591
Bundelkhand Irrigation Works { Jhansi Lakes	2,078	...	1	...	101	...	...	...	...	...	416	2,596
Bundelkhand Irrigation Works { Hamirpur Lakes	2,682	...	1	...	93	...	...	...	...	...	408	3,184
TOTAL	1,42,205	(a) 9,699	2,403	502	9,307	...	25,747	...	...	232	1,221	1,91,316
Punjab.												
Kabul River Canal	(a)52,252	...	...	...	...	...	(a)12,043	...	...	...	(a)14	(a) 64,309
Madras.												
Chilka Lake Canal	...	...	...	...	...	...	...	...	...	...	78	78
Kalingaroyen Channel	...	...	...	...	2	1,521	...	...	...	...	13	1,536
Ganjam Minor River System	...	...	1	...	151	293	...	...	...	...	...	445
Vallur Anicut System	...	...	...	...	...	3	...	...	...	...	...	3
Chambrambakam Tank	...	...	...	...	...	51	...	...	1	...	...	52
Madras Water-supply and Irrigation Extension Project	...	...	...	19,765	...	445	...	...	4	...	...	20,214
Arkenkota Channel	...	...	...	...	...	19	...	...	...	...	...	19
Buckingham Canal	...	...	...	...	...	1,148	...	68,014	65	5	37	69,269
Vedaranniyam Canal	...	...	...	...	3	...	...	915	...	10	...	928
Palar Anicut System	...	...	...	...	...	1,048	...	...	1	...	27	1,076
Poiney do.	...	...	...	...	...	99	...	...	1	...	...	100
Pelandorai do.	...	...	...	...	20	74	...	...	...	...	...	94
Cheyar do.	...	...	...	...	...	231	...	...	...	...	...	231
Shatiatope do.	...	...	...	...	236	210	...	...	...	...	15	461
Mehamattur do.	...	...	...	...	5	158	...	...	...	...	...	163
Tirukkoyilúr do.	...	...	...	...	970	306	...	...	12	...	...	1,288
Lower Coleroon do.	...	...	...	...	748	495	...	...	...	...	53	1,296
Maradur do.	...	...	...	...	...	279	...	...	...	...	...	279
Thadapalli Channel	...	...	...	...	...	280	...	...	1	...	18	299
Vriddhachalam Anicut System	...	...	...	...	39	395	...	...	...	...	...	434
Nandiyar Channel Extension	...	...	...	...	49	40	...	...	...	...	...	89
Muniyar Project	...	...	...	...	16	19	...	...	...	...	12	47
Sagileru	...	...	...	...	...	2	...	...	...	...	17	19
TOTAL	...	...	1	19,765	2,239	7,116	...	68,929	85	15	270	98,420
Carried forward { Provincial	1,94,457	9,699	4,065	20,267	11,668	7,919	37,790	4,86,029	2,691	247	13,453	7,88,285
Carried forward { Imperial	9,75,008	...	755	...	10,344	20,086	8,019	7,684	1,877	6,352	53,181	10,83,306

(a) Recoveries by the Civil Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS during the Year 1901-1902—*concluded.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward . Imperial .	9,75,008	...	755	...	10,344	20,086	8,019	7,684	1,877	6,352	53,181	10,83,306
Brought forward . Provincial .	1,94,457	9,699	4,065	20,267	11,668	7,919	37,790	4,86,029	2,691	247	13,453	7,88,285
Provincial—*continued.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section and Storage Works . . .	23,676	...	322	...	203	147	14,313	...	33	42	251	38,990
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Burma.												
Kyaukse District	...	...	734	...	...	...	...	...	1,160	...	100	1,994
Meiktila "	...	...	46	...	...	...	...	...	167	...	...	213
Minbu "	*—26,361*	...	...	...	...	...	...	...	120	...	...	*—26,241*
Yamethin "	...	...	1,133	...	...	...	...	...	82	...	...	1,215
Pegu "	...	...	...	...	...	...	...	1,05,776	542	...	1,668	1,07,986
Thatôn "	...	...	...	...	...	...	...	...	18	...	116	134
TOTAL .	*—26,361*	...	1,913	...	...	...	...	1,05,776	2,089	...	1,884	85,301
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	86,285	...	...	208	86,493
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	3,800	...	...	31	3,831
TOTAL .	...	...	...	...	...	...	...	90,085	...	...	239	90,324
Punjab.												
Shahpur Canal	50,342	...	220	...	534	...	...	...	...	...	...	51,096
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal . Eden Canal	27,806	...	245	...	...	78	...	...	55	...	656	28,840
Bengal . Madhuban Canal	...	...	...	...	1	95	...	...	...	...	100	196
Punjab	...	...	...	...	..	...	...	...	...	...	(*a*)13,246	(*a*)13,246
Madras	(*a*)2,073	(*a*)191	7,500	...	1,078	4,733	...	375	109	(*b*)986	(*c*)10,111	(*d*)27,156
TOTAL .	29,879	191	7,745	...	1,079	4,906	...	375	164	986	24,113	69,438
Total Provincial	2,71,993	9,890	14,265	20,267	13,484	12,972	52,103	6,82,265	4,977	1,275	39,943	11,23,434

Incorporated Local.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)16,607	(a) 16,607
Punjab	...	...	...	...	...	...	...	...	...	...	(a)71,852	(a) 71,852
North-West Frontier	...	...	...	...	...	...	...	...	...	...	(a)6,182	(a)6,182
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	(a)94,641	(a)94,641
Total Irrigation and Navigation	12,47,001	9,890	15,020	20,267	23,828	33,058	60,122	6,89,949	6,854	7,627	1,87,765	23,01,381
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.—Muzaffargarh embankment	...	...	...	...	...	...	...	...	706	...	30	736
Bombay.—Sind	86	...	...	...	49	803	...	...	8	...	1,387	2,333
Bombay.—Deccan and Gujarat	...	...	...	...	...	265	...	...	4	...	3,482	3,751
TOTAL	86	...	...	...	49	1,068	...	...	12	...	4,869	6,084
Total Imperial	86	...	...	...	49	1,068	...	...	718	...	4,899	6,820
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Burma.—Irrawaddy Embankments	...	...	...	...	218	...	...	...	397	...	5	620
Burma.—Thongwa Island Embankments	...	...	...	...	140	...	...	...	...	...	...	140
TOTAL	...	...	...	...	358	...	...	...	397	...	5	760
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Burma.—Maubin Embankment	...	...	...	...	369	...	...	...	...	...	...	369
Burma.—Sittang do.	...	...	...	...	...	...	...		45	...	...	45
TOTAL	...	...	...	...	369	...	...	...	45	...	...	414
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	12,391	...	...	3,184	..	(e)1,06,878	1,22,453
Madras	...	...	...	...	10,902	25,370	...	5	...	14	847	37,138
	...	...	...	...	10,902	37,761	...	5	3,184	14	1,07,725	1,59,591
Total Provincial	...	...	...	...	11,629	37,761	...	5	3,626	14	1,07,730	1,60,765
Total Agricultural	86	...	...	...	11,678	38,829	...	5	4,344	14	1,12,629	1,67,585
GRAND TOTAL	12,47,087	9,890	15,020	20,267	35,506	71,887	60,122	6,89,954	11,198	7,641	3,00,394	24,68,966

Grand Total converted into £ at R15=£1 . . £ 164,598

(a) Recoveries by the Civil Department.
(b) Includes R971 recoveries by the Civil Department.
(c) Includes R9,546 recoveries by the Civil Department.
(d) Includes R12,781 do. do.
(e) Includes R1,03,063 do. do.

No. 64A.—Summary of Receipts from Minor Works and Navigation during the Year 1901-1902.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which neither Capital nor Revenue Accounts are kept.	
	R	R	R	R	R	R	R	R	R	R	R	R
India, General	59,338	...	...	...	59,338	...	...	...	...	...	...	59,338
Burma	...	...	...	...	...	...	85,301	...	1,174	86,475	...	86,475
Bengal	...	...	...	...	...	4,34,240	90,324	29,036	1,22,453	6,76,053	16,607	6,92,660
U. P. of Agra and Oudh	...	...	...	...	...	1,91,316	...	...	...	1,91,316	...	1,91,316
Punjab	5,76,669	1,95,806	...	736	7,73,211	64,309	51,096	13,246	...	1,28,651	71,852	9,73,714
North-West Frontier	51,071	...	...	...	51,071	...	...	...	...	...	6,182	57,253
Madras	...	...	...	...	...	98,420	...	27,156	37,138	1,62,714	...	1,62,714
Bombay	1,32,119	68,303	...	6,084	2,06,506	38,990	...	...	..	38,990	...	2,45,496
Total	8,19,197	2,64,109	...	6,820	10,90,126	8,27,275	2,26,721	69,438	1,60,765	12,84,199	94,641	24,68,966
Total converted into £ at R15 = £1 . £												164,598

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1901-1902.

	Imperial.						Provincial.							Local.					Grand Total.
	India, General.																		
	Rajputana.	Baluchistan.	Punjab.	North West Frontier.	Bombay.	Total.	Burma.	Bengal	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay	Total.	Burma.	Bengal.	Punjab.	Madras.	Total.	
IRRIGATION AND NAVIGATION.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																			
Capital Outlay, (*See* page 162)																			
Works	32,727	31,410	86,122	4,854	1,01,930	2,57,043	...	1,60,765	33,986	2,774	2,04,292	7,823	4,09,640	...	..	...	...	...	6,66,683
Establishment	16,670	1,497	39,314	1,113	24,437	83,031	...	32,747	5,925	638	43,055	1,760	84,125	...	...	...	...	...	1,67,156
Tools and Plant	...	347	3,114	72	3,298	6,831	...	*−780*	386	41	187	...	*−166*	...	...	...	...	...	6,665
Suspense	*−1,121*	...	*−3,951*	16,115	...	11,043	...	*−1,418*	8,497	*−16,102*	...	...	*−9,023*	...	..	...	...	...	2,020
	48,276	33,254	1,24,599	22,154	1,29,665	3,57,948	...	1,91,314	48,794	*−12,649*	2,47,534	9,583	4,84,576	...	...	...	...	...	8,42,524
Less—Receipts on Capital Account	...	...	*17*	...	...	*17*	...	*1,288*	*48*	...	...	...	*1,336*	...	...	...	...	...	*1,353*
NET TOTAL	48,276	33,254	1,24,582	22,154	1,29,665	3,57,931	...	1,90,026	48,746	*−12,649*	2,47,534	9,583	4,83,240	...	...	...	...	...	8,41,171
Revenue Outlay: (*See* page 166.)																			
Works	1,220	...	76,475	...	57,219	1,34,914	...	2,904	16,583	835	42,813	...	63,135	...	...	...	...	...	1,98,049
Repairs	21,482	9,623	2,35,704	6,615	2,91,120	5,64,544	...	1,71,510	89,476	8,326	2,33,930	3,248	5,06,490	...	...	...	...	...	10,71,034
Establishment	12,706	8,589	1,79,011	(c) 10,171	1,01,061	3,11,538	...	1,01,533	(a) 1,06,024	(b) 12,758	72,469	3,126	2,95,910	...	...	...	...	...	6,07,448
Tools and Plant	*−561*	...	2,701	20	5,344	7,504	..	37,744	1,179	180	5,424	148	44,675	..	...	...	...	...	52,179
Refunds of Revenue	...	37	378	...	47	462	...	101	178	...	154	17	450	...	...	...	...	...	912
Suspense	...	*−450*	748	...	...	298	...	...	...	...	...	...	...	...	...	...	...	...	298
TOTAL	34,847	17,799	4,95,017	16,806	4,54,791	10,19,260	...	3,13,792	2,13,440	22,099	3,54,790	6,539	9,10,660	...	...	...	...	...	19,29,920
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																			
Works	...	...	88,163	...	1,06,852	1,95,015	8,49,939	...	...	4,950	...	...	8,54,889	...	...	...	...	...	10,49,904
Repairs	...	...	1,96,899	392	5,99,108	7,96,399	3,13,426	61,644	...	19,567	...	...	3,94,637	...	...	...	...	...	11,91,036
Establishment	...	...	1,66,576	1,041	2,25,720	3,93,337	2,73,531	38,238	...	22,062	...	...	3,33,831	...	...	...	...	...	7,27,168
Tools and Plant	...	...	3,249	5	6,215	9,469	33,891	1,151	...	241	...	...	35,283	...	...	...	...	...	44,752
Refunds of Revenue	...	...	1,310	...	...	1,310	...	316	...	...	...	...	316	...	...	...	...	...	1,626
Suspense	...	...	2,931	...	...	2,931	...	3,823	...	...	...	...	3,823	...	...	...	...	...	6,754
TOTAL	...	...	4,59,128	1,438	9,37,895	13,98,461	14,70,787	1,05,172	...	46,820	...	...	16,22,779	...	...	...	...	...	30,21,240
Carried forward	83,123	51,053	10,78,727	40,398	15,22,351	27,75,652	14,70,787	6,08,990	2,62,186	56,270	6,02,324	16,122	30,16,679	...	...	...	...	...	57,92,331

(a) Includes R3,901 Outlay by Civil Officers.
(b) „ R5,467 „ „
(c) „ R4,962 „ „

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1901-1902—*continued.*

	IMPERIAL.						PROVINCIAL.							LOCAL.						GRAND TOTAL.
	INDIA, GENERAL.																			
	Raj-putana.	Baluchis-tan.	Punjab.	North-West Frontier	Bombay.	TOTAL.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bom-bay.	TOTAL.	Burma.	Bengal.	Punjab.	North-West Frontier	Madras.	TOTAL	
IRRIGATION AND NAVIGATION *contd.*	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	83,123	51,053	10,78,727	40,398	15,22,351	27,75,652	14,70,787	6,08,990	2,62,186	56,270	6,02,324	16,122	30,16,679	...	...	...	...	...	...	57,92,331
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	1,328	471	6,170	...	...	7,969	9,301	...	...	1,957	3,26,091	...	3,37,349	1,799	...	...	...	579	2 378	3,47,696
Repairs	...	...	...	...	...	...	51,436	31,818	...	..	12,45,486	...	13,28,740	(e) 9,201	...	...	(a)1,187	3,537	13,925	13,42,665
Establishment	676	6,502	1,419	...	...	8,597	13,920	14,598	51	(b) 18,366	6,30,548	...	6,77,483	1,199	(a) 515	(a) 27,795	(a) 461	...	29,970	7,16,050
Tools and Plant	...	...	92	...	...	92	46,689	550	—1	513	19,620	...	67,371	78	...	...	...	...	78	67 541
Refunds of Revenue	...	...	...	...	...	...	...	2	...	..	378	...	380	...	...	...	...	...	...	380
Suspense	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...
TOTAL	2,004	6,973	7,681	...	...	16,658	1,21,346	46,968	50	20,836	(d) 22,22,123	...	24,11,323	(e) 12,277	(a) 515	27,795	(a) 1,648	4,116	46,351	24,74,332
TOTAL IRRIGATION AND NAVIGATION	85,127	58,026	10,86,408	40,398	15,22,351	27,92,310	15,92,133	6,55,958	2,62,236	77,106	28,24,447	16,122	54,28,002	12,277	(a) 515	27,795	(a) 1,648	4,116	46,351	82,66,663
AGRICULTURAL																				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Capital:																				
Works	...	...	...	...	...	...	5,078	...	...	...	...	...	5,078	...	...	...	...	...	...	5,078
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	..	...	...	1,168	...	...	...	...	...	1,168	...	...	...	...	...	...	1,168
Tools and Plant	...	...	...	...	..	...	76	...	...	.	...	...	76	...	...	...	...	...	...	76
TOTAL	...	...	...	...	...	...	6,322	...	...	...	...	...	6,322	...	...	...	...	..	...	6,322
Revenue Outlay: (*See* page 168.)																				
Works	...	...	...	...	...	...	13,563	...	...	...	...	...	13,563	...	...	...	...	...	...	13,563
Repairs	...	...	...	...	...	...	1,00,353	...	...	...	...	...	1,00,353	...	...	...	...	...	...	1,00,353
Establishment	...	..	...	...	...	...	24,684	...	...	...	...	...	24,684	...	...	...	...	...	...	24,684
Tools and Plant	...	.	...	...	...		3,155	...	...	...	...	...	3,155	..	...	...	...	...	...	3,155
TOTAL	...	...	...	...	...	...	1,41,755	...	...	...	...	...	1,41,755	...	...	...	...	...	-	1,41,755
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	...	...	36,902	...	...	...	...	...	36,902	...	...	...	...	...	...	36,902
Repairs	...	...	...	...	...	...	44,364	...	...	...	...	...	44,364	...	...	...	...	...	...	44,364
Establishment	...	...	...	...	...	...	18,421	...	...	...	...	...	18,421	...	..	...	...	...	...	18,421
Tools and Plant	...	...	...	...	...	...	1,417	...	...	...	...	...	1,417		...	...	...	...	...	1,417
TOTAL	...	...	...	...	...	...	1,01,104	...	...	...	...	...	1,01,104	...	...	...	...	...	...	1,01,104

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works .	...	...	22,806	4,603	1,66,485	1,93,894	5,638	87,090	67,348	...	1,33,184	...	2,93,260	...	...	...	...	...	...	4,87,154
Repairs .	...	...	1,652	...	3,53,817	3,55,469	17,349	3,75,538	23,814	...	4,55,269	...	8,71,970	...	...	...	...	...	...	12,27,439
Establishment .	...	...	5,286	1,060	1,40,586	1,46,932	4,599	(c)2,37,601	7,325	...	1,31,597	...	3,81,122	...	...	...	...	...	...	5,28,054
Tools and Plant .	...	...	345	69	45,527	45,941	300	21,217	475	...	8,727	...	30,719	...	...	...	...	...	...	76,660
Refunds of Revenue	...	...	...	...	...	...	...	...	...	...	828	...	828	...	...	...	...	...	...	828
Suspense .	...	...	...	...	*—327*	*—327*	...	*—55,786*	...	...	...	...	*—55,786*	...	...	...	...	...	...	*—56,113*
	...	...	30,089	5,732	7,06,088	7,41,909	27,886	6,65,660	98,962	...	7,29,605	...	15,22,113	...	...	...	...	...	...	22,64,022 ...
TOTAL AGRICULTURAL .	...	...	30,089	5,732	7,06,088	7,41,909	2,77,067	6,65,660	98,962	...	7,29,605	...	17,71,294	...	...	...	...	...	...	25,13,203 ...
GRAND TOTAL .	85,127	58,026	11,16,497	46,130	22,28,439	35,34,219	18,69,200	13,21,618	3,61,198	77,106	35,54,052	16,122	71,99,296	12,277	515	27,795	(a)1,648	4,116	46,351	1,07,79,866
Deduct—Outlay in England .	...	...	...	...	*21,631*	*21,631*	...	...	...	...	...	...	...	...	...	...	...	...		*21,631*
Outlay in India .	85,127	58,026	11,16,497	46,130	22,06,808	35,12,588	18,69,200	13,21,618	3,61,198	77,106	35,54,052	16,122	71,99,296	12,277	515	27,795	(a)1,648	4,116	46,351	1,07,58,235

Outlay in India converted into £ at R15=£1	. £	717,216
OUTLAY IN ENGLAND	. £	1,442
GRAND TOTAL	. £	718,658

(a) Outlay by Civil Officers.
(b) Includes R10,784, Collection charges in the Civil Department.

(c) Includes R4,232, Collection charges in the Civil Department.
(d) Includes the following outlay by Civil Officers :—

Works	2,016
Repairs	3,22,667
Establishment	98,717
Tools and Plant	1,383
Refunds of Revenue . . .	326
TOTAL	R 4,25,109

(e) Includes R5,776, outlay by Civil Officers.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	£	£	£
Imperial . .	1,43,153	...	...	...	11,16,497	46,130	...	22,06,808	35,12,588	2,34,173	1,442	235,615
Provincial . .	...	18,69,200	13,21,618	3,61,198	77,106	...	35,54,052	16,122	71,99,296	479,953	...	479,953
Local . .	...	12,277	515	...	27,795	1,648	4,116	...	46,351	3,090	...	3,090
	1,43,153	18,81,477	13,22,133	3,61,198	12,21,398	47,778	35,58,168	22,22,930	1,07,58,235	717,216	1,442	718,658

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	*Deduct.* *Receipts on Capital Account.*	*Deduct.* *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
Rajputana.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Tanks in Ajmere Sub-Collectorate	6,089	3,102	...	...	...	...	9,191	13,82,895	2,75,786	17,173	...	16,75,854	*990*	16,74,864
" in Beawar " "	11,052	5,630	...	...	...	...	16,682	6,56,085	1,87,840	13,308	...	8,57,233	*396*	8,56,837
" in Todghur " "	15,586	7,938	..	...	...	*1,121*	22,403	3,02,459	55,420	3,243	2,287	3,63,409	...	3,63,409
TOTAL	32,727	16,670	...	...	...	*1,121*	48,276	23,41,439	5,19,046	33,724	2,287	28,96,496	*1,386*	28,95,110
Baluchistan.														
Khushdil Khan Reservoir	31,410	1,497	347	...	...	...	33,254	8,41,781	88,938	25,843	...	9,56,562	...	9,56,562
Shebo Canal	...	...	...	...	...	...	...	5,61,489	81,730	22,940	...	6,66,159	*371*	6,65,788
TOTAL	31,410	1,497	347	...	...	...	33,254	14,03,270	1,70,668	48,783	...	16,22,721	*371*	16,22,350
Punjab.														
Upper Sutlej Inundation Canals	5,660	1,302	85	...	...	...	7,047	6,61,436	1,02,472	15,066	...	7,78,974	*80*	7,78,894
Lower Bari Doab Survey	36,346	28,208	2,390	...	*17*	*122*	66,805	61,002	55,080	20,519	29	1,36,630	*17*	1,36,613
Indus Inundation Canals	14,300	3,289	214	...	...	...	17,803	6,77,948	90,493	884	...	7,69,325	*63,616*	7,05,709
Shahpur Canals	...	...	...	...	...	*3,829*	—3,829	1,71,665	29,479	562	...	2,01,706	...	2,01,706
Ghaggar Canal	29,816	6,515	425	...	...	...	36,75[illegible]	2,65,110	56,916	7,527	...	3,29,553	...	3,29,553
	86,122	39,314	3,114	...	*17*	*3,951*	1,24,582	18,37,161	3,34,440	44,558	29	22,16,188	*63,713*	21,52,475
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	43,729	...	...	...	43,729	...	(*a*)43,729
TOTAL	86,122	39,314	3,114	...	*17*	*3,951*	1,24,582	18,80,890	3,34,440	44,558	29	22,59,917	*63,713*	21,96,204
North-West Frontier.														
Kabul Canal	4,854	1,113	72	16,115	...	...	22,154	4,854	1,113	72	16,115	22,154	...	22,154
Bombay. Deccan and Gujarat.														
Pravara River Works—Ojhar Canal	—8,575	...	...	...	...	...	—8,575	2,30,067	75,184	4,528	...	3,09,779	*144*	3,09,635
Khári Cut	30,767	6,626	...	...	...	...	37,393	3,67,121	80,499	2,133	...	4,49,753	*181*	4,49,572
Jámda Canal	16	4	...	...	...	...	20	7,86,229	1,91,841	13,129	...	9,91,199	*21*	9,91,178
Bhatodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	*690*	3,52,685
Mátoba Tank	...	...	...	...	...	...	...	1,49,237	35,982	2,937	...	1,88,156	*8*	1,88,148
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhádalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	—7	...	...	...	...	...	—7	6,00,236	1,45,084	8,122	...	7,62,442	*5,392*	7,57,050
Revári Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771

Upper Mán River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	*241*	4,15,835
Yerla River Irrigation Works	14,404	3,313	...	...	...	...	17,717	5,87,045	1,23,739	8,065	...	7,18,849	*2,365*	7,16,484
Maini Tank	...	...	...	...	...	...	...	3,08,976	1,08,294	3,315	...	4,20,585	*540*	4,20,045
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	*267*	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	*14*	1,61,248
Asundi Tank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Pársul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	*71*	2,08,007
Gokak Canal, Second Section	...	...	...	...	...	...	...	92,036	70,024	14,246	...	1,76,306	...	1,76,306
Mavinkop Tank	144	27	...	...	...	...	171	23,743	6,230	350	...	30,323	*138*	30,185
Dambal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	*62*	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	*6*	78,354
Gadikeri Tank	...	...	...	...	...	...	...	7,015	1,760	140	...	8,915	...	8,915
Hartála Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	*4*	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	*6*	1,28,781
Kásurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Sind.														
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207
Fuleli Canal	10,720	1,993	2,733	...	...	...	15,446	13,60,536	2,83,412	6,202	...	16,50,150	*504*	16,49,646
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	*80*	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Mehrábwah Canal	...	...	...	...	...	...	...	52,798	13,200	20	...	66,018	...	66,018
Ghár Canal	6,593	1,308	85	...	...	...	7,986	3,46,230	77,184	1,852	...	4,25,266	...	4,25,266
Sukkur Canal	...	...	...	...	...	...	...	11,26,129	2,09,386	13,570	...	13,49,085	*160*	13,48,925
	54,062	13,271	2,818	...	...	...	70,151	81,00,375	19,48,424	1,17,956	...	1,01,66,755	*10,894*	1,01,55,861
Add—Outlay on Projects classed as Productive (*b*)	47,868	11,166	480	...	...	...	59,514	6,66,197	2,00,487	7,735	...	8,74,419	207	8,74,212
Deduct—Outlay from contributions (*c*)	...	...	...	...	...	...	...	*48,860*	*13,240*	...	...	*62,100*	...	*(c) 62,100*
TOTAL	1,01,930	24,437	3,298	...	...	...	1,29,665	87,17,712	21,35,671	1,25,691	...	1,09,79,074	*11,101*	1,09,67,973
Add—Outlay on works now classed as Protective (*d*)	...	...	...	...	...	...	...	20,69,779	7,72,411	1,58,030	...	30,00,220	*3,770*	29,96,450
Total Imperial	2,57,043	83,031	6,831	16,115	*17*	*5,072*	3,57,931	1,64,17,944	39,33,349	4,10,858	18,431	2,07,80,582	*80,341*	2,07,00,241
Carried forward	2,57,043	83,031	6,831	16,115	*17*	*5,072*	3,57,931	1,64,17,944	39,33,349	4,10,858	18,431	2,07,80,582	*80,341*	2,07,00,241

(*a*) Lower Sohag and Para Canal

Chenab Canal	11,013
Sidhnai "	14,410
	18,306
	43,729

(*b*)

	During the year.	To end of the year.
Lower Panjhra River Works	...	36,447
Kadva River Works	13,755	1,52,110
Mutha Canals	45,759	6,79,709
Pravara River Works—Lakh Canal	...	5,946
	59,514	8,74,212

(*c*)

Fuleli Canal	10,060
Sukkur Canal	19,130
Khari Cut	25,160
Gokak Canal, Second Section	7,750
	62,100

(*d*) For details, *vide* Account No. 50B, page 128.

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.							Total Expenditure to end of the year.						
					Deduct—									
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*	Works.	Establishment.	Tools and Plant.	Stock and Advances.	*Receipts on Capital Account.*	*Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital account.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	2,57,043	83,031	6,831	16,115	*17*	*5,072*	3,57,931	1,64,17,944	39,33,349	4,10,858	18,431	2,07,80,582	*80,341*	2,07,00,241
Provincial.														
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Bengal.														
Calcutta and Eastern Canals	1,22,696	24,412	*—925*	...	...	*1,417*	1,44,766	57,19,056	6,44,398	3,89,164	5,899	67,58,517	*54,467*	67,04,050
Saran Project	...	...	...	...	...	*1*	*—1*	4,89,752	1,64,170	25,952	...	6,79,874	*498*	6,79,376
Orissa Coast Canal	...	...	...	...	...	...	...	33,86,520	7,56,546	2,32,991	...	43,76,057	*3,293*	43,72,764
Damodar Project	...	...	...	...	*1,200*	...	*—1,200*	90,626	94,864	7,100	...	1,92,590	*57,049*	1,35,541
Tirhoot Project	...	...	...	...	...	...	...	90,730	4,34,017	6,836	...	5,31,583	*158*	5,31,425
	1,22,696	24,412	*—925*	...	*1,200*	*1,418*	1,43,565	97,76,684	20,93,995	6,62,043	5,899	1,25,38,621	*1,15,465*	1,24,23,156
Add—Outlay on Projects classed as Productive (*a*)	38,069	8,335	145	...	*88*	...	46,461	9,06,062	2,15,098	1,03,153	...	12,24,313	*112*	12,24,201
Deduct—Outlay charged to Protective (*b*)	...	...	...	...	...	...	...	*7,00,690*	*1,61,120*	*4,190*	...	*8,66,000*	...	*8,66,000*
TOTAL	1,60,765	32,747	*—780*	...	*1,288*	*1,418*	1,90,026	99,82,056	21,47,973	7,61,006	5,899	1,28,96,934	*1,15,577*	1,27,81,357
United Provinces of Agra and Oudh.														
Dun Canals	...	...	...	...	...	...	...	6,56,254	64,004	4,146	...	7,24,404	*1,050*	7,23,354
Rohilkhand Canals	9,459	284	19	8,497	*48*	...	18,211	13,33,033	4,06,928	33,946	32,360	18,06,267	*9,039*	17,97,228
Bijnor Canals	74	17	...	...	...	...	91	1,55,798	16,270	...	...	1,72,068	...	1,72,068
Bundelkhand Irrigation Works	...	...	...	...	...	...	...	73,193	1,686	...	...	74,879	*518*	74,361
Sardah Canals	...	...	...	...	...	...	...	45,893	1,692	...	...	47,535	...	47,585
TOTAL	9,533	301	19	8,497	*48*	...	18,302	22,64,171	4,90,580	38,092	32,360	28,25,203	*10,607*	28,14,596
Add—Outlay on Projects classed as Productive (*c*)	24,453	5,624	367	...	...	...	30,444	42,265	39,872	367	...	82,504	*3*	82,501
TOTAL	33,986	5,925	386	8,497	*48*	...	48,746	23,06,436	5,30,452	38,459	32,360	29,07,707	*10,610*	28,97,097
Punjab.														
Kabul River Canal	2,774	638	41	...	...	*16,102*	*—12,649*	4,48,006	15,974	4,505	...	4,68,485	...	4,68,485

Madras.														
Hajipuram Tank	47	11	...	...	...	...	58	47	11	...	...	58	...	58
Chopad Project	1,06,186	23,941	...	...	...	...	1,30,127	2,50,205	52,337	...	...	3,02,542	...	3,02,542
Ganjam Minor River System	8,742	1,776	139	...	...	...	10,657	1,41,851	32,101	139	...	1,74,091	...	1,74,091
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Poiney Anicut System	...	...	...	...	...	...	...	1,87,071	42,996	38	...	2,30,105	...	2,30,105
Chembrambakam Tank Project	...	...	...	...	...	...	...	5,00,172	1,26,417	8,204	...	6,34,793	114	6,34,679
Pálár Anicut System	8,088	1,719	...	...	...	...	9,807	15,56,476	4,05,764	29,875	...	19,92,115	...	19,92,115
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Buckingham Canal	5,209	1,187	...	...	...	...	6,396	67,24,598	15,96,594	1,80,762	...	85,01,954	8,997	84,92,957
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	12,97,799	2,12,547	6,648	...	15,16,994	1,167	15,15,827
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	107	1,43,100
Pelandorai Anicut System	...	...	...	...	...	...	...	4,44,149	99,699	5,938	...	5,49,786	798	5,48,988
Tirukkoyilúr ditto	4,241	975	...	...	...	...	5,216	2,13,280	49,049	...	...	2,62,329	...	2,62,329
Arkenkota Channel	661	153	...	...	...	...	814	82,239	18,913	...	...	1,01,152	...	1,01,152
Shatiatope Anicut System	3,996	919	...	...	...	...	4,915	1,86,750	42,505	..	...	2,29,255	...	2,29,255
Sagileru Project	3	1	...	...	...	...	4	3,48,522	79,012	12,307	...	4,39,841	1	4,39,840
Dondapad Tank Project	...	...	...	...	...	...	...	96,521	17,017	...	...	1,13,538	7	1,13,531
Cumbum Tank System	...	...	...	...	...	...	...	52,536	11,996	...	...	64,532	...	64,532
Cheyeru Anicut System	95	22	...	...	...	...	117	3,23,103	74,056	...	...	3,97,159	...	3,97,159
Lower Coleroon Anicut System	43,149	7,425	...	...	...	...	50,574	10,39,564	2,27,087	14,059	...	12,80,710	...	12,80,710
Vriddhachalam " "	6,255	1,439	...	...	...	...	7,694	60,107	13,783	...	...	73,890	...	73,890
Mahamattur " "	678	156	...	...	...	...	834	56,967	13,102	...	...	70,069	...	70,069
Vallúru " "	−75	−47	...	...	...	...	−92	51,833	11,922	...	...	63,755	...	63,755
Maradur " "	...	...	...	...	...	...	...	35,497	8,165	...	...	43,662	...	43,662
Thadapalli Channel "	9,976	1,715	...	...	...	...	11,691	1,12,976	24,420	...	...	1,37,396	...	1,37,396
Kalingaroyen Channel	−1,299	−299	...	...	...	...	−1,598	72,773	16,738	...	...	89,511	...	89,511
Nandyar Channel	700	161	...	...	...	...	861	45,968	10,572	...	...	56,540	...	56,540
Munyeru Project	3,091	711	...	...	...	...	3,802	4,38,730	98,579	3,713	...	5,41,022	656	5,40,366
Ponnalur Tank Project	...	...	...	...	...	...	...	29	7	...	...	36	...	36
	1,99,743	41,995	139	...	...	...	2,41,877	1,45,54,773	33,53,626	2,64,582	...	1,81,72,981	11,847	1,81,61,134
Add—Outlay on Projects classed as Productive (*d*)	4,549	1,060	48	...	...	...	5,657	80,478	18,008	48	...	98,534	...	98,534
Deduct—Outlay charged to protective (*e*)	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
TOTAL	2,04,292	43,055	187	...	...	...	2,47,534	1,39,80,571	33,60,964	2,63,870	...	1,76,05,405	11,847	1,75,93,558
Bombay.														
Gokak Canal, 1st Section and Storage Works	7,823	1,760	...	...	...	...	9,583	7,64,722	1,08,463	15,325	...	8,88,510	689	8,87,821
Total Provincial	4,09,640	84,125	−166	8,497	1,336	17,520	4,83,240	2,74,84,051	61,64,347	10,83,198	38,259	3,47,69,855	1,38,723	3,46,31,132
Total Irrigation and Navigation	6,66,683	1,67,156	6,665	24,612	1,353	22,592	8,41,171	4,39,01,995	1,00,97,696	14,94,056	56,690	5,55,50,437	2,19,064	5,53,31,373
AGRICULTURAL.														
Provincial.														
Burma.														
Hanthawaddy District—Bawle Island Embankment	5,078	1,168	76	...	...	...	6,322	5,078	1,168	76	...	6,322	...	6,322
Irrawaddy Embankments, Western series	...	...	...	...	...	...	...	25,62,846	4,78,879	21,391	...	30,63,116	4,190	30,58,926
Thôngwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	...	2,22,594
Total Agricultural	5,078	1,168	76	...	...	...	6,322	27,51,908	5,18,008	22,116	...	32,92,032	4,190	32,87,842
GRAND TOTAL	6,71,701	1,68,324	6,741	24,612	1,353	22,592	8,47,493	4,06,53,903	1,06,15,704	15,16,172	56,690	5,88,42,469	2,23,254	5,86,19,215
Grand Total converted into £ at R15=£1 . . . £							56,500						£	3,907,948

(*a*)	During the year.	To end of the year.
Orissa Project	40,006	3,28,163
Sone Project	5,021	89,428
Tidal Canal	—83	7,56,152
Midnapur Canal	1,522	50,458
	46,461	12,24,201

(*b*) Orissa Coast Canal, *vide* Account No. 50A, page 126.

(*c*)	During the year.	To end of the year.
Fatehpur Branch, Lower Ganges Canal	...	52,057
Agra Canal	30,444	30,444
	30,444	82,501

(*d*)	During the year.	To end of the year.
Kurnool-Cuddapah Canal	1,384	92,513
Barur Tank Project	4,273	6,021
	5,657	98,534

(*e*) Buckingham Canal, *vide* Account No. 50A, page 126.

No. 65 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana.														
Tanks in Ajmere Sub-Collectorate	552	8,908	5,461	*—233*	...	...	14,688	22,003	4,24,405	2,36,886	2,757	106	...	6,86,157
" in Beawar " "	620	7,555	4,527	*—197*	...	...	12,505	11,218	4,66,738	2,68,303	7,085	354	...	7,53,698
" in Todghur " "	48	5,019	2,718	*—131*	...	...	7,654	15,160	1,94,221	1,10,223	2,497	...	...	3,22,101
TOTAL	1,220	21,482	12,706	*—561*	...	...	34,847	48,381	10,85,364	6,15,412	12,339	460	...	17,61,956
Baluchistan.														
Shebo Canal	...	3,432	4,202	...	...	...	7,634	...	73,827	49,410	603	325	...	1,24,165
Khushdil Khan Reservoir	...	6,191	4,387	...	37	*—450*	10,165	...	81,303	34,688	466	156	...	1,16,613
TOTAL	...	9,623	8,589	...	37	*—450*	17,799	...	1,55,130	84,098	1,069	481	...	2,40,778
Punjab.														
Upper Sutlej Inundation Canals	18,403	1,27,227	66,649	1,666	321	...	2,14,266	2,12,772	25,98,008	20,77,851	37,762	5,617	...	49,32,010
Indus Inundation Canals	50,739	83,698	70,770	1,255	7	748	2,07,217	8,90,528	46,30,489	26,98,485	48,506	1,217	2,536	82,71,761
Shahpur Canals	7,333	17,930	25,510	281	50	...	51,104	84,873	3,93,754	2,39,777	4,108	1,200	...	7,23,712
Ghaggar Canal	...	6,849	16,082	*—501*	...	...	22,430	...	32,489	77,745	457	100	...	1,10,791
TOTAL	76,475	2,35,704	1,79,011	2,701	378	748	4,95,017	11,88,173	76,54,740	50,93,858	90,833	8,134	2,536	1,40,38,274
North-West Frontier.														
Kahul River Canal	...	6,615	(*d*)10,171	20	...	...	16,806	...	6,615	10,171	20	...	...	16,806
Bombay.														
Deccan and Gujarat.														
Khári Cut	1,524	6,342	2,248	5	...	...	10,119	7,860	55,119	28,038	419	45	...	91,481
Hartála Tank	...	97	237	...	...	...	334	22	4,242	4,134	...	2,957	...	11,355
Mhasva Tank	...	595	1,261	25	...	...	1,881	586	14,163	14,304	639	87	...	29,779
Jamda Canals	928	2,578	7,262	100	...	...	10,868	4,639	2,13,226	1,67,239	4,042	365	...	3,89,511
Pravara River Works—Ojhar Canal	790	34,449	*—1,141*	...	27	...	34,125	1,391	1,03,713	1,27,005	1,702	103	...	2,33,914
Bhatodi Tank	...	29,495	*—1,560*	...	...	...	27,935	194	71,865	65,771	609	216	...	1,38,655
Matoba Tank	...	1,499	733	50	...	...	2,282	...	27,393	20,796	1,038	108	...	49,335
Kasurdi Tank	...	315	127	50	...	...	492	31	13,532	7,548	1,147	...	...	22,258
Shirsuphal Tank	...	883	664	50	...	...	1,597	606	27,735	23,915	1,063	10	...	53,329
Bhadalvadi Tank	...	827	458	50	...	...	1,335	643	20,548	17,546	963	18	...	39,718
Koregaon Tank	...	290	272	14	...	...	576	...	5,457	5,052	192	...	...	10,701
Ashti Tank	6,769	1,838	2,393	55	...	...	11,055	39,909	61,895	52,959	1,282	...	...	1,56,045
Revari Canal	...	985	442	36	...	...	1,463	1,411	38,995	30,241	846	10	...	71,503
Upper Mán River Works	3,972	2,252	1,963	126	...	...	8,313	20,004	55,826	36,948	1,817	164	...	1,14,759
Yerla River Irrigation Works	3,885	3,110	2,879	126	...	...	10,000	42,510	94,448	65,509	2,011	37	...	2,04,515
Chikhli Canal	553	1,305	574	9	...	...	2,441	559	20,491	16,118	364	10	...	37,542
Maini Tank	1,485	1,170	1,106	82	...	...	3,843	16,537	51,664	32,941	1,269	47	...	1,02,458
Muchkundi Tank	...	196	50	3	...	...	249	770	5,281	1,579	57	...	...	7,687
Gadikeri Tank	...	1,429	287	...	...	...	1,716	...	4,854	1,076	...	2,021	...	7,951
Dambal Tank	...	255	439	...	...	...	694	465	6,814	5,150	...	...	...	12,429
Medleri Tank	...	242	305	...	20	...	567	...	9,107	5,241	...	291	...	14,639
[illegible] Tank	...	630	658	...	...	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	...	1,705	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Asundi Tank

Mavinkop Tank	...	...	...	...	...	...	...	27	306	76	...	...	...	409
Parsul Tank	...	332	839	25	...	...	1,196	...	3,567	7,322	465	...	...	11,354
Sind.														
Sukkur Canal	3,262	20,561	6,826	1,085	...	...	31,734	35,874	9,33,225	2,49,600	12,444	119	...	12,31,262
Ghár Canal	28,169	68,138	26,908	2,225	...	...	1,25,440	3,07,573	26,14,148	7,62,073	10,767	184	...	36,94,745
Mehrábwah Canal	264	11,126	2,487	32	...	...	13,909	2,134	1,26,904	33,261	638	...	...	1,62,937
Alibhar Kacheri Canal	245	—*922*	872	31	...	...	226	245	71,771	22,698	513	19	...	95,246
Marak Great Canal	1,103	5,239	5,542	119	...	...	12,003	10,748	3,32,906	1,19,224	2,696	40	...	4,65,614
Surfrázwah Canal	87	5,656	3,079	61	...	...	8,883	10,124	2,20,807	72,664	1,023	4	...	3,04,622
Fuleli Canal	4,183	88,503	31,523	985	...	..	1,25,194	1,09,389	41,09,796	10,22,254	14,997	3,698	...	52,60,134
	57,219	2,91,120	1,01,061	5,344	47	...	4,54,791	6,14,909	93,71,275	30,49,703	64,044	10,553	...	1,31,10,484
Deduct—Outlay from Contributions (*a*)	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	(*a*)*10,930*
TOTAL	57,219	2,91,120	1,01,061	5,344	47	...	4,54,791	6,06,459	93,68,795	30,49,703	64,044	10,553	...	1,30,99,554
Total Imperial	1,34,914	5,64,544	3,11,538	7,504	462	298	10,19,260	18,43,013	1,82,70,644	88,53,242	1,68,305	19,628	2,536	2,91,57,368
Provincial.														
Bengal.														
Calcutta and Eastern Canals	2,904	1,37,914	79,272	33,861	100	...	2,54,051	23,85,231	49,60,677	32,46,767	3,50,592	2,905	...	1,09,46,172
Orissa Coast Canal	...	30,546	18,565	3,883	1	...	52,995	—*2,421*	7,55,319	3,44,718	99,305	5,348	...	12,02,269
Sarun Project	...	3,050	3,696	...	...	...	6,746	...	2,96,558	96,015	—*5,270*	5,264	...	3,92,567
TOTAL	2,904	1,71,510	1,01,533	37,744	101	...	3,13,792	23,82,810	60,12,554	36,87,500	4,44,627	13,517	...	1,25,41,008
United Provinces of Agra and Oudh.														
Dún Canals	4,013	46,486	25,025	408	63	...	75,995	1,26,697	6,64,117	7,72,529	19,770	2,461	...	15,85,574
Rohilkhand Canals	9,720	34,878	58,840	588	72	...	1,04,098	4,12,714	8,32,304	19,31,513	41,083	4,629	...	32,22,243
Bijnor Canals	2,376	4,508	17,533	60	31	...	24,508	54,493	87,946	1,60,496	2,656	5,618	...	3,11,209
Bundelkhand Irrigation Works. — Jhansi Lakes	224	1,334	1,813	...	7	...	3,378	12,728	53,410	48,367	393	257	...	1,15,155
Bundelkhand Irrigation Works. — Hamirpur Lakes	250	2,270	2,813	123	5	...	5,461	19,192	61,753	69,306	1,270	120	...	1,51,641
TOTAL	16,583	89,476	(*b*)1,06,024	1,179	178	...	2,13,440	6,25,824	16,99,530	29,82,211	65,172	13,085	...	53,85,822
Punjab.														
Kabul River Canal	835	8,326	(*c*) 12,758	180	...	...	22,099	42,543	86,691	1,37,756	1,416	...	...	2,68,406
Madras.														
Nundiyar Channel	...	1,100	262	32	...	...	1,394	402	18,669	3,591	216	...	...	22,878
Chembrambakam Tank	—*2,281*	—*596*	—*656*	—*109*	...	...	—*3,642*	—*45,420*	86,344	25,039	—*2,387*	...	...	63,576
Chilka Lake Canal	...	501	123	...	...	...	624	...	15,955	3,638	...	...	...	19,593
Buckingham Canal	30	67,393	22,419	5,058	149	...	95,049	77,719	24,94,488	7,90,972	87,792	18,197	...	34,69,168
Madras W. S. and I. E. Project	—*3,216*	3,315	1,985	—*10*	...	...	2,074	—*89,803*	4,47,458	1,21,578	5,524	...	...	4,84,757
Pelandorai Anicut System	991	8,159	2,113	—*2*	...	...	11,261	46,703	3,51,797	1,06,775	3,821	...	...	5,09,096
Vedaranniyam Canal	302	2,475	732	362	...	...	3,871	448	70,472	17,688	1,938	10	...	90,556
Palar Anicut System	13,140	33,696	10,753	22	...	...	57,611	2,90,668	11,20,344	3,82,805	10,764	345	...	18,04,926
Poiney ditto	1,123	9,911	2,525	...	...	..	13,559	85,508	4,01,755	1,12,359	...	...	...	5,99,622
Carried forward	10,089	1,25,954	40,256	5,353	149	...	1,81,801	3,66,225	50,07,282	15,64,445	1,07,668	18,552	...	70,64,172
	20,322	2,69,312	2,20,315	39,103	279	...	5,49,331	30,51,177	77,98,775	68,07,467	5,11,215	26,602	...	1,81,95,236

(*a*) Fuleli Canal . . . . R 8,310
Jamda " . . . . " 2,620
" 10,930

(*b*) Includes R3,901 outlay by Civil officers.
(*c*) Do. R5,467. do. do.
(*d*) Do. R4,962 do. do.

No. 65B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902—*continued.*

IRRIGATION AND NAVIGATION—*continued.* Provincial—*continued.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*	Expenditure during the year. Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Total expenditure to end of the year. Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	20,322	2,69,312	2,20,315	39,103	279	...	5,49,331	30,51,177	77,98,775	68,07,467	5,11,215	26,602	...	1,81,95,236
Madras—continued. Brought forward	10,089	1,25,954	40,256	5,353	149	...	1,81,801	3,66,225	50,07,282	15,64,445	1,07,668	18,552	...	70,64,172
Dondapad Tank	...	144	33	...	...	...	177	...	1,321	323	...	...	...	1,644
Cheyeru Anicut	2,005	10,116	2,772	...	...	...	14,893	80,845	4,55,896	1,23,717	45	...	...	6,60,503
Cumbum Tank	559	—*269*	67	—*12*	...	...	345	8,336	45,597	12,321	621	...	...	66,875
Shatiatope Anicut System	2,501	5,938	1,975	99	...	...	10,513	43,891	4,09,731	1,04,552	140	...	...	5,58,314
Vriddhachalam ditto	1,098	3,171	1,023	...	...	...	5,292	20,759	1,09,085	30,001	45	...	...	1,59,890
Mehamattur ditto	712	2,840	768	—*10*	...	...	4,310	20,315	1,06,500	29,186	—*20*	...	...	1,55,981
Valluru Anicut	—*226*	—*776*	—*230*	18	...	...	—*1,214*	5,685	21,753	6,312	—*1*	...	...	33,749
Tirukkoyilur Anicut System	1,585	9,747	2,735	...	...	...	14,067	65,611	3,18,617	89,094	24	...	...	4,73,346
Lower Coleroon Anicut System	4,060	24,393	6,366	6	5	...	34,830	2,14,741	7,52,894	2,21,383	392	44	...	11,89,454
Thadapalli Channel	659	5,721	1,484	...	...	...	7,864	24,620	2,49,700	62,733	42	2	...	3,37,097
Arkenkota ditto	271	4,545	1,073	...	...	...	5,889	14,906	2,01,665	49,632	...	...	...	2,66,203
Maradur Anicut System	113	7,001	1,512	—*71*	...	...	8,555	25,725	3,16,118	78,296	—*142*	30	...	4,20 027
Kalingaroyen Channel	156	8,898	2,235	...	...	...	11,289	15,015	4,22,697	1,00,911	...	...	...	5,38,623
Ganjam-Gopalur Canal	...	...	...	...	...	...	...	...	221	59	...	...	...	280
Ganjam Minor Rivers System	18,706	21,104	9,079	...	...	...	48,889	25,862	2,70,379	68,218	...	...	...	3,64,459
Sagileru Project	525	1,840	497	...	...	...	2,862	1,574	11,969	2,953	...	...	...	16,496
Munyreru Project	...	3,472	803	41	...	...	4,316	...	13 863	3,196	80	...	...	17,139
Chupad "	...	91	21	...	..	...	112	...	91	21	...	...	...	112
TOTAL	42,813	2,33,930	72,469	5,424	154	...	3,54,790	9,34,110	87,15,379	25,47,353	1,08,894	18,628	...	1,23,24,364
Bombay. Gokak Canal, 1st Section and Storage Works	...	3,248	3,126	148	17	...	6,539	...	34,938	27,436	3,389	86	...	65,849
Total Provincial	63,135	5,06,490	2,95,910	44,675	450	...	9,10,660	39,85,287	1,65,49,092	93,82,256	6,23,498	45,316	...	3,05,85,449
Total Irrigation and Navigation	1,98,049	10,71,034	6,07,448	52,179	912	298	19,29,920	58,28,300	3,48,19,736	1,82,35,498	7,91,803	64,944	2,536	5,97,42,817
AGRICULTURAL. Provincial. *Burma.*														
Irrawaddy Embankment, Western Series	10,202	91,111	21,907	2,975	...	...	1,26,195	11,35,763	18,23,413	6,73,107	49,206	...	4	36,81,493
Thongwa Island Embankment	3,361	9,242	2,777	180	...	...	15,560	8,454	69,469	17,377	1,277	...	...	96,577
TOTAL	13,563	1,00,353	24,684	3,155	...	...	1,41,755	11,44,217	18,92,882	6,90,484	50,483	...	4	37,78,070
Incorporated Local *Madras.* Thadapalli Channel	...	...	...	...	...	...	...	6,150	...	...	...	...	...	6,150
Total Agricultural	13,563	1,00,353	24,684	3,155	...	...	1,41,755	11,50,367	18,92,882	6,90,484	50,483	...	4	37,84,220
GRAND TOTAL	2,11,612	11,71,387	6,32,132	55,334	912	298	20,71,675	69,78,667	3,67,12,618	1,89,25,982	8,42,286	64,944	2,540	6,35,27,037
Grand Total converted into £ at R15=£1						£	138,112						£	4,235,136

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section K.—Other Public Works.

Revenue, £479,565. Expenditure, £4,565,925.

Major Head.	No. of Account	Details of Accounts.	Page.	Amount of each Account. Detail	Major Head Total Revenue.	Major Head Total Expenditure.
				£	£	£
Military Works	66	Receipts	171	...	47,643	...
	67	Expenditure	173	...	...	964,783
		Details of Imperial Expenditure on—				
	67C	New Works	177	473,752	...	...
	67D	Repairs	178	242,795	...	...
Civil Works	66	Receipts	171	...	431,922	...
	66A	Details of Provincial and Local Fund Receipts included in Account No. 66	172	391,011	...	...
	67	Expenditure	174	...	...	3,667,851
	67A	Ditto by Civil Department Imperial Funds	175	10,348	...	...
	67B	Details of Provincial and Local Fund Expenditure included in Account No. 66	176	3,120,154	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	67E	New Buildings	179	252,594		
	F	Repairs to Buildings	180	48,877		
	G	New Roads	181	35,178		
	H	Repairs to Roads	181	31,554		
	I	Miscellaneous—New Works	182	8,524		
	J	Miscellaneous—Repairs	182	449		
		Provincial Expenditure—				
	K	New Buildings	183	571,005		
	L	Repairs to Buildings	183	178,956		
	M	New Roads	184	246,402		
	N	Repairs to Roads	184	425,829		
	O	Miscellaneous—New Works	185	106,914		
	P	Miscellaneous—Repairs	185	16,846		
		Incorporated Local—				
	Q	New Buildings	186	13,457		
	R	Repairs to Buildings	186	5,003		
	S	New Roads	187	64,230		
	T	Repairs to Roads	187	139,630		
	U	Miscellaneous—New Works	188	10,032		
	V	Miscellaneous—Repairs	188	5,199		
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	189	2,405		
	X	Repairs to Buildings	189	1,589		
	Y	New Roads	189	1,021		
	Z	Repairs to Roads	190	848		
	Aa	Miscellaneous—New Works	190	1,966		
	Ab	Miscellaneous—Repairs	190	211		
		Provincial Expenditure—				
	Ac	New Buildings	190	2,760		
	Ad	Repairs to Buildings	191	3,101		
	Ae	New Roads	191	1,823		
	Af	Repairs to Roads	191	4,619		
	Ag	Miscellaneous—New Works	192	5,909		
	Ah	Miscellaneous—Repairs	192	9,247		
		Incorporated Local—				
	Ai	New Buildings	193	35,838		
	Aj	Repairs to Buildings	193	21,931		
	Ak	New Roads	194	146,245		
	Al	Repairs to Roads	194	384,546		
	Am	Miscellaneous—New Works	195	30,631		
	An	Miscellaneous—Repairs	195	20,979		
Construction of Railways, etc.	68	Expenditure on Railways	196	...		−66,709
		Total			479,565	4,565,925

No. 66.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS—MILITARY an

Heads of Revenue.	No. of Items.	Director-General, Military Works.			Rajputana.			Central India.	Coorg.			India	
												Hyderabad.	Baluchistan
		Military.	Civil.	Total.	Military	Civil.	Total.	Civil.	Military.	Civil.	Total.	Civil.	Civil.
		R	R	R	R	R	R	R	R	R	R	R	R
Imperial.													
Rents of buildings	1	3,39,356	3,812	3,43,168	4,194	11,533	15,727	14,277	11	1,420	1,431	40	[illegible]
Sales of buildings	2	31,040	...	31,040	...	...	...	...	...	...	...	...	[illegible]
" barrack furniture	3	36,478	...	36,478	44	...	44	...	...	...	...	...	...
" tools and plant	4	3,473	...	3,473	4	38	42	147	...	330	330	1,424	[illegible]
" produce	5	3,353	13	3,366	...	595	595	65	...	...	...	...	[illegible]
" old materials	6	27,448	120	27,568	15	71	86	...	...	21	21	...	...
Value of materials received from old buildings	7	8,667	...	8,667	124	...	124	19	...	...	...	...	...
Unclaimed deposits	8	60	...	60	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	1,65,036	2,905	1,67,941	3	1,739	1,742	(b)2,286	...	1,868	1,868	(a)297	(a)[illegible]
Recoveries of advances made in England	10	1,515	...	1,515	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...	...	...	...
		6,16,426	6,850	6,23,276	4,384	13,976	18,360	16,794	11	3,639	3,650	1,761	[illegible]
Provincial and Incorporated Local Fund Receipts, as per Account No. 66A, page 172		...	...	...	...	1,485	1,485	...	...	20,374	20,374	...	...
Total		6,16,426	6,850	6,23,276	4,384	15,461	19,845	16,794	11	24,013	24,024	1,761	[illegible]

Heads of Revenue.	No. of Items.	Assam.			Bengal.			United Provinces of Agra and Oudh		
		Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
		R	R	R	R	R	R	R	R	R
Imperial.										
Rents of buildings	1	5,926	...	5,926	1,327	609	1,936	1,018	...	1,018
Sales of buildings	2	8	...	8	...	...	...	...	...	...
" barrack furniture	3	4	...	4	...	...	...	...	...	...
" tools and plant	4	...	...	...	...	...	...	...	...	...
" produce	5	...	...	...	...	...	...	322	...	322
" old materials	6	...	...	...	3	...	3	...	...	...
Value of materials received from old buildings	7	449	...	449	...	...	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	4	...	4	53	...	53	40	...	[illegible]
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...
Total		6,391	...	6,391	1,383	609	1,992	1,380	...	[illegible]
Provincial and Incorporated Local Fund Receipts, as per Account No. 66A, page 172		...	2,07,445	2,07,445	...	10,48,480	10,48,480	...	8,42,565	[illegible]
Total		6,391	2,07,445	2,13,836	1,383	10,49,089	10,50,472	1,380	8,42,565	[illegible]

(a) Receipts by Civil Officers.
(b) Includes R,2,147 Receipts by Civil Officers.
(c) " 23 " " " "
(d) " 4,085 " " " "

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1901-1902.

No. of Items.	GENERAL. TOTAL—INDIA, GENERAL. Military.	Civil.	TOTAL.	CENTRAL PROVINCES. Military.	Civil.	TOTAL.	BURMA. Military.	Civil.	TOTAL.
	R	R	R	R	R	R	R	R	R
1	3,43,561	54,533	3,98,094	...	...	...	66,940	...	66,940
2	31,040	3,889	34,929	...	..	...	214	...	214
3	36,522	...	36,522	...	...	...	378	...	378
4	3,477	1,961	5,438	...	...	...	...	...	...
5	3,353	704	4,057	...	...	...	25	...	25
6	27,463	212	27,675	...	...	...	...	...	...
7	8,791	19	8,810	...	...	...	...	...	...
8	60	...	60	...	...	...	...	...	...
9	1,65,039	13,149	1,78,188	...	...	...	15	...	15
10	1,515	...	1,515	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...
	6,20,821	74,467	6,95,288	...	...	...	67,572	...	67,572
	...	21,859	21,859	...	1,24,424	1,24,424	...	4,55,782	4,55,782
	6,20,821	96,326	7,17,147	...	1,24,424	1,24,424	67,572	4,55,782	5,23,354

No. of items.	PUNJAB. Military.	Civil.	TOTAL.	N.-W. FRONTIER PROVINCE. Civil.	MADRAS. Military.	Civil.	TOTAL.	BOMBAY. Military.	Civil.	TOTAL.	GRAND TOTAL. Military.	Civil.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
1	3,281	50.769	54,050	(c)2,535	3,191	...	3,191	804	...	804	4,26,048	1,08,446	5,34,494
2	...	...	...	(a) 1,552	...	...	...	...	...	...	31,262	5,441	36,703
3	136	...	136	...	49	...	49	457	...	457	37,546	...	37,546
4	...	4,980	4,980	6	...	...	...	...	...	...	3,477	6,947	10,424
5	21	5	26	1,034	82	...	82	213	...	213	4,016	1,743	5,759
6	...	99	99	1	1,295	...	1,295	260	...	260	29,021	312	29,333
7	...	...	...	...	...	...	...	46	...	46	9,286	19	9,305
8	...	...	...	...	...	...	...	...	...	...	60	...	60
9	20	2	22	(d)4,508	17	...	17	7,233	...	7,233	1,72,421	17,659	1,90,080
10	...	...	...	...	...	...	...	...	...	...	1,515	...	1,515
11	...	...	...	(a)43,362	...	...	...	...	...	...	...	43,362	43,362
	3,458	55,855	59,313	52,998	4,634	...	4,634	9,013	...	9,013	7,14,652	1,83,929	8,98,581
	...	6,59,353	6,59,353	2,951	...	13,74,361	13,74,361	...	11,27,942	11,27,942	...	58,65,162	58,65,162
	3,458	7,15,208	7,18,666	55,949	4,634	13,74,361	13,78,995	9,013	11,27,942	11,36,955	7,14,652	60,49,091	67,63,743

	£	Military.	Civil.	TOTAL.
Total India converted into £ at R15=£1	£	47,643	403,273	450,916
Add—RECEIPTS IN ENGLAND :—				
Royal Indian Engineering College—				
Fees and caution money received from Students	23,884			
Receipts for testing work done in the Laboratories; and sale-proceeds of provisions, farm produce, etc.	4,765	...	28,649	28,649
GRAND TOTAL		47,643	431,922	479,565

K.—Other Public Works.

No. 66A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS for the Year 1901-1902.

	INDIA, GENERAL.		Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-Western Frontier Provinces.	Madras.	Bombay.	TOTAL.
	Rajputana.	Coorg.										
	R	R	R	R	R	R	R	R	R	R	R	R
PROVINCIAL.												
BY PUBLIC WORKS DEPARTMENT.												
Rents of buildings	...	...	20,372	2,06,870	30,105	78,705	46,534	19,104	...	81,410	91,489	5,74,589
Sales of buildings	...	...	...	−74	2,500	69	130	...	...	757	...	3,382
,, tools and plant	...	...	7,634	7,683	670	3,841	481	3,277	...	37,214	9,149	69,949
,, produce	...	...	3,739	650	244	3,999	1,633	35,457	...	2,525	9,846	58,093
,, old materials	...	...	212	1,206	2,401	5,131	2,134	6,746	...	7,005	11,603	36,438
Value of materials received from old buildings	...	...	49	2,305	910	1,596	3,571	470	...	239	...	9,140
Recoveries of advances made in England	...	...	...	23	...	...	...	...	...	...	...	23
Receipts from self-supporting workshops	...	...	...	...	...	...	44,936	...	...	7,341	..	52,277
Tolls on roads	...	...	...	...	...	...	...	..	...	6,936	4,56,018	4,62,954
Ferry receipts	...	...	25,855	...	15,278	...	75,437	...	...	...	...	1,16,570
Unclaimed deposits	...	...	8	200	..	...	114	4	...	157	170	653
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	8,441	8,441
Fines, refunds, and miscellaneous	...	...	2,666	24,936	2,914	79,337	5,907	7,507	...	33,102	28,562	1,84,931
Rents from strand bank, maidan, etc.	...	...	...	...	...	47,792	..	...	...	...	...	47,792
Arboriculture	...	...	...	...	...	...	36,476	...	...	...	...	36,476
TOTAL	...	...	60,535	2,43,799	55,022	2,20,470	2,17,353	72,565	...	1,76,686	6,15,278	16,61,708
BY CIVIL DEPARTMENT.												
Rents of buildings	...	...	...	1,257	...	...	...	1,780	..	...	...	3,037
Sales of buildings	...	...	...	...	...	...	...	5,175	...	...	...	5,175
,, produce	...	...	2	...	...	...	21,985	...	...	...	...	21,987
Tolls on roads	...	...	...	...	...	...	4,419	83,229	...	..	...	87,648
Ferry receipts	...	...	...	...	39,520	2,51,863	...	1,35,873	...	4,980	...	4,32,236
Fees on masonry graves	...	...	887	851	...	...	6,606	...	...	4,453	2,756	15,553
Fines, refunds, and miscellaneous	...	...	7,240	645	6,991	11,573	12,257	38,786		362	4,661	82,515
TOTAL	...	...	8,129	2,753	46,511	2,63,436	45,267	2,64,843	...	9,795	7,417	6,48,151
TOTAL PROVINCIAL	...	...	68,664	2,46,552	1,01,533	4,83,906	2,62,620	3,37,408	...	1,86,481	6,22,695	23,09,859
INCORPORATED LOCAL.												
BY PUBLIC WORKS DEPARTMENT.												
Rents of buildings	...	...	8	223	892	...	2,988	...	...	...	...	4,111
Sales of buildings	...	...	...	...	60	...	2,500	...	...	...	...	2,560
,, tools and plant	...	...	...	1	83	...	481	...	.	...	...	565
,, produce	...	...	228	100	13	...	286	...	...	7,368	...	7,995
,, old materials	...	...	...	141	226	...	214	...	...	...	...	581
Ferry Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	1	...	189	...	584	...	...	479	...	1,253
Arboriculture	...	...	...	..	...	...	12,986	...	...	...	...	12,986
Value of materials received from old buildings	...	...	...	...	39	...	211	...	...	...	...	250
TOTAL	...	...	237	465	1,502	...	20,250	...	...	7,847	...	30,301
BY CIVIL DEPARTMENT.												
Sales of Produce	...	...	...	...	...	...	399	...	...	...	...	399
Rents of buildings	...	...	20	...	...	6,545	...	21,260	286	...	5,592	33,703
Sales of buildings	...	...	35	...	...	2,150	...	10,202	80	2,525	214	15,206
,, old materials	...	...	339	...	...	305	...	...	...	4,202	...	4,846
Tolls on roads	...	...	...	...	...	...	...	...	...	...	3,16,790	3,16,790
Canal and Ferry receipts	...	19499	46,728	1,98,956	1,04,377	4,69,173	4,61,266	1,59,946	...	9,79,444	1,32,657	25,72,046
Arboriculture	311	...	1,843	...	...	10,765	50,682	95,791	838	...	10,731	1,70,961
Tolls on Steamers	.	...	...	...	...	...	8,556	...	...	...	...	8,556
Contributions	...	...	1,346	400	...	45,314	...	...	...	28,076	33,705	1,08,841
Fines, refunds, and miscellaneous	1,174	875	5,212	9,409	33	30,322	38,792	34,746	1,747	1,65,786	5,558	2,93,654
TOTAL	1,485	20,374	55,523	2,08,765	1,04,410	5,64,574	5,59,695	3,21,945	2,951	11,80,033	5,05,247	35,25,002
TOTAL LOCAL	1,485	20,374	55,760	2,09,230	1,05,912	5,64,574	5,79,945	3,21,945	2,951	11,87,880	5,05,247	35,55,303
GRAND TOTAL, as per Abstract Account No. 66	1,485	20,374	1,24,424	4,55,782	2,07,445	10,48,480	8,42,565	6,59,353	2,951	13,74,361	11,27,942	58,65,162

Total India converted into £ at R15=£1 £ 391,011

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on Other PUBLIC WORKS—MILITARY AND CIVIL WORKS, and RAILWAYS—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1901-1902.

	India, General.																	
	Director-General, Military Works.	Raj-putana.	Central India.	Coorg.	Mysore.	Hydera-bad.	Port Blair.	Baluchis-tan.	Total.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
IMPERIAL.																		
Military Works.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
New Works (67 C)	65,65,630	33,284	...	150	...	...	7,000	...	66,06,064	17,104	1,76,960	60,451	51,197	12,632	1,35,301	16,589	29,984	71,06,282
Repairs (67D)	29,48,176	31,848	...	3,154	...	...	...	...	29,83,178	7,327	2,97,811	54,656	33,697	11,176	1,31,833	48,666	73,584	36,41,928
Establishment	25,69,236	23,025	...	715	...	...	...	...	25,92,976	2,383	1,09,430	25,893	14,015	5,101	55,418	12,451	23,287	28,40,954
Tools and Plant	83,745	*—36*	...	47	...	...	...	...	83,756	155	6,916	1,688	882	326	3,604	799	1,491	99,617
Suspense	*—69,487*	*—1,314*	...	...	...	...	...	...	*—70,801*	...	...	...	...	...	...	...	...	*—70,801*
	1,20,97,300	86,807	...	4,066	...	...	7,000	...	1,21,95,173	26,969	5,91,117	1,42,688	99,791	29,235	3,26,156	78,505	1,28,346	1,36,17,980
Barrack furniture, including repairs and establishment.	7,61,975	7,396	...	...	...	...	451	...	7,69,822	18	53,437	382	...	...	4,433	5,142	20,522	8,53,756
TOTAL	1,28,59,275	94,203	...	4,066	...	...	7,451	...	1,29,64,995	26,987	6,44,554	1,43,070	99,791	29,235	3,30,589	83,647	1,48,868	1,44,71,736
Deduct—Outlay in England	*5,17,395*	...	...	...	...	...	...	...	*5,17,395*	...	*570*	...	...	...	*562*	*293*	*355*	*5,19,175*
Net India Military Works	1,23,41,880	94,203	...	4,066	...	...	7,451	...	1,24,47,600	26,987	6,43,984	1,43,070	99,791	29,235	3,30,027	83,354	1,48,513	1,39,52,561
Total India converted into £ at R15=£1																		£ 930,171
Changes in England: Stores for India																		34,612
GRAND TOTAL MILITARY WORKS																		964,783

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—MILITARY and CIVIL WORKS, and RAILWAYS—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, etc.,—*continued.*

	India, General.																							
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Muskat.	Bushire.	Seistan.	Total.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Grand Total.		
CIVIL WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
Buildings—																								
...w Works (67E)	146,067	37,492	41,033	19,658	...	9,085	88,050	69,462	...	...	...	4,10,847	11,700	...	26,955	22,13,693	1,75,090	4,27,488	1,49,093	47,448	3,26,602	37,88,916		
...pairs (67F)	87,161	26,617	21,135	8,649	...	7,063	13,867	42,977	...	...	...	2,07,469	3,467	...	10,098	1,57,615	68,082	1,41,403	31,583	17,471	95,962	7,33,150		
...unications—																								
...w Works (67G)	4,572	19,836	8,848	36,941	...	...	...	14,449	...	...	...	84,646	...	...	...	3,888	...	1,37,356	3,01,778	...	...	5,27,668		
...pairs (67H)	26,138	32,624	99,200	1,00,832	...	...	...	62,319	...	...	...	3,21,113	...	...	...	14,417	...	6,675	1,31,113	...	...	4,73,318		
...ublic Improvements—																								
...w Works (67I)	935	...	...	5,518	...	...	...	12,670	...	...	...	19,123	12,896	...	...	...	...	1,00,706	—4,863	...	...	1,27,862		
...pairs (67J)	2,268	...	...	1,685	...	...	...	2,202	...	...	...	6,155	...	...	...	...	...	...	577	...	...	6,732		
... WORKS AND REPAIRS	2,67,141	1,16,569	1,70,216	1,73,283	...	16,148	1,01,917	2,04,079	...	...	...	10,49,353	28,063	...	37,053	23,89,613	2,43,172	8,13,628	6,09,281	64,919	4,22,564	56,57,646		
...ablishment	57,607	50,771	1,00,427	41,756	...	3,698	8,989	41,348	...	...	...	3,04,596	3,498	...	8,328	1,96,821	53,909	1,12,437	1,25,188	14,495	58,038	8,77,310		
...ols and Plant	3,757	3,263	8,244	8,066	...	241	...	2,512	...	...	...	26,083	228	...	543	12,215	3,512	6,393	6,793	946	3,758	60,471		
...pense	49,624	...	9,185	*—2,883*	...	*—227*	*—29,856*	...	...	...	...	25,843	...	...	...	580	...	2,500	1,797	...	...	30,720		
	3,78,129	1,70,603	2,88,072	2,20,222	...	19,860	81,050	2,47,939	...	...	...	14,05,875	31,789	...	45,924	25,99,229	3,00,593	9,34,958	7,43,059	80,360	4,84,360	66,26,147		
—Outlay in England	...	...	*3,191*	*3,254*	...	...	*11,791*	...	...	...	...	*18,236*	...	...	...	*42,921*	...	*78,877*	...	...	*3,516*	*1,43,550*		
...DIA—IMPERIAL CIVIL ...KS	3,78,129	1,70,603	2,84,881	2,16,968	...	19,860	69,259	2,47,939	...	...	...	13,87,639	31,789	...	45,924	25,56,308	3,00,593	8,56,081	7,43,059	80,360	4,80,844	64,82,597		
...iture by Civil Officers ...Imperial Funds as per ...nt No. 67A, page 175	...	...	2,763	...	34,829	...	...	67,815	1,800	20,184	8,762	1,36,153	...	...	...	...	...	...	19,063	...	...	1,55,216		
...al and Incorporated ... Funds Expenditure, ...r Account No. 67B, ...176	...	19,145	4,613	34,556	...	...	...	...	...	...	...	58,314	22,67,673	93,43,713	24,08,333	93,00,725	65,72,600	41,35,816	25,105	73,17,708	53,72,326	4,68,02,313		
...NDIA—CIVIL WORKS	3,78,129	1,89,748	2,92,257	2,51,524	34,829	19,860	69,259	3,15,754	1,800	20,184	8,762	15,82,106	22,99,462	93,43,713	24,54,257	1,18,57,033	68,73,193	49,91,897	7,87,227	73,98,068	58,53,170	5,34,40,126		

Total India converted into £ at R15=£1		£	3,562,675
ADD—CHARGES IN ENGLAND:—			
Royal Indian Engineering College—			
Salaries of President, Professors, etc.; wages of servants; provisions and contingent expenses; and continental tour of Forest Students	27,247		
Refund of caution money to Students	220		
Cost of alterations and additions to the College buildings, etc.	15,253	42,720	
Passage to India of Assistant Engineers and officers on appointment	1,028		
Furlough Pay and Allowances of Military Officers in the Public Works Department	3,128		
Absentee Allowances of Civil Officers in the Public Works Department	48,086		
Salaries and expenses while gaining practical experience of three students retained in England	247		
Passage to India of officers on appointment to the Public Works Department	100		
Allowances and expenses of officers and others on special duty, and visiting works, etc.,	297	52,886	
Stores for India		9,570	1,05,176
GRAND TOTAL CIVIL WORKS		£	3,667,851

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL OR LOCAL REVENUES		
Provincial Expenditure as per Account No. 68	R	*—10,00,633*
Total Construction of Railways converted into £ at R15=£1	£	—66 709

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R 15=£1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	£	£	£
Military Works	1,39,52,561	...	...	1,39,52,561	930,171	34,612	964,783
Civil Works	66,37,813	3,01,94,023	1,66,08,290	5,34,40,126	3,562,675	105,176	3,667,851
[illegible]	—13,34,720	—5,023	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

No. 67A.—ABSTRACT of EXPENDITURE on other PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL.						N.-W. Frontier Province.	TOTAL.
	Central India.	Mysore.	Baluchistan.	Muskat.	Bushire.	Seistan.		
	R	R	R	R	R	R	R	R
CIVIL WORKS								
Civil Buildings—								
New Works (67W)	...	205	6,492	...	20,184	8,762	430	36,073
Repairs (67X)	...	9,624	8,482	1,800	...	...	3,931	23,837
Communications—								
New Works (67Y)	...	...	15,310	...	...	...	...	15,310
Repairs (67Z)	...	...	4,439	...	...	...	8,282	12,721
Miscellaneous Public Improvements—								
New Works (67Aa)	...	25,000	4,489	...	...	...	...	29,489
Repairs (67Ab)	...	...	3,165	...	...	...	...	3,165
Total Works and Repairs	...	34,829	42,377	1,800	20,184	8,762	12,643	1,20,595
Establishment	2,763	...	25,297	...	...	...	6,420	34,480
Tools and Plant	...	...	141	...	...	...	...	141
TOTAL IMPERIAL	2,763	34,829	67,815	1,800	20,184	8,762	19,063	1,55,216
Total India converted into £ at R15=£1. £								10,348

No. 67B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS for the Year 1901-1902.

	INDIA, GENERAL.												
PROVINCIAL.	Rajputana.	Central India.	Coorg.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
BY PUBLIC WORKS DEPARTMENT.	R	R	R	R	R	R	R	R	R	R	R	R	£
Civil Buildings—													
New Works (67K)	...	...	...	3,10,944	23,61,737	3,29,338	13,45,673	14,70,393	6,39,714	...	10,81,544	10,25,737	[illegible]
Repairs (67L)	...	...	...	1,27,926	5,49,501	97,606	5,43,189	3,98,164	2,13,166	...	3,26,225	4,28,565	[illegible]
Communications—													
New Works (67M)	...	...	...	4,14,490	17,29,402	2,46,789	1,80,751	2,68,350	2,70,341	...	3,96,824	1,89,090	[illegible]
Repairs (67N)	...	...	...	5,97,528	17,98,992	5,33,026	8,31,415	8,63,448	8,20,947	...	1,76,519	7,65,565	[illegible]
Miscellaneous Public Improvements—													
New Works (67O)	...	...	...	4,022	2,45,175	13,708	4,12,571	1,80,838	4,89,477	...	2,07,248	50,671	[illegible]
Repairs (67P)	...	...	...	...	67,296	13,013	72,546	8,011	44,082	...	21,424	26,324	[illegible]
TOTAL WORKS AND REPAIRS	...	...	...	14,54,910	67,52,103	12,33,480	33,86,145	31,89,204	24,77,727	...	22,09,784	24,85,952	[illegible]
Establishment	...	...	...	5,02,388	10,93,480	4,54,516	8,61,519	5,73,828	7,57,902	...	6,26,026	9,27,606	[illegible]
Tools and Plant	...	...	...	24,415	1,52,201	13,178	33,862	*—11,937*	*—2,108*	...	43,526	32,273	[illegible]
Suspense	...	...	...	*—2,209*	*—3,745*	*—6,480*	89,362	11,924	*—5,255*	...	*—1,88,810*	4,530	[illegible]
TOTAL	...	...	...	19,79,504	79,94,039	16,94,694	43,70,888	37,63,019	32,28,266	...	26,90,526	34,50,361	[illegible]
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (67Ac)	...	...	...	...	...	...	30,022	10,259	...	...	1,114	...	[illegible]
Repairs (67Ad)	...	...	...	...	...	...	3,697	28,021	...	...	14,802	..	[illegible]
Communications—													
New Works (67Ae)	...	...	...	...	...	...	9,000	602	...	...	17,747	...	[illegible]
Repairs (67Af)	...	...	...	...	...	...	3,329	9,729	...	...	56,219	...	[illegible]
Miscellaneous Public Improvements—													
New Works (67Ag)	...	...	...	...	...	...	1,100	44,267	...	...	43,271	...	[illegible]
Repairs (67Ah)	...	...	...	...	...	46,452	16,677	73,562	...	...	2,020	...	[illegible]
TOTAL WORKS AND REPAIRS	...	...	...	..	...	46,452	43,825	1,66,440	...	...	1,35,173	...	[illegible]
Establishment	...	...	...	13,351	11,456	14,586	56,818	46,956	23,208	...	...	8,400	[illegible]
Tools and Plant	...	...	...	...	...	...	...	1,015	...	...	751	...	[illegible]
Miscellaneous	...	...	...	10,129	1,33,755	4,245	...	16,641	1,12,047	...	1,52,000	5,478	[illegible]
TOTAL	...	...	...	23,480	1,45,211	65,283	1,20,643	2,31,052	1,35,255	...	2,87,924	13,878	[illegible]
TOTAL PROVINCIAL	...	...	...	20,02,984	81,39,250	17,59,977	44,91,531	39,94,071	33,63,521	...	29,78,450	34,64,239	[illegible]
INCORPORATED LOCAL. CIVIL WORKS. *BY PUBLIC WORKS DEPARTMENT.*													
Civil Buildings—													
New Works (67Q)	...	...	...	...	20,891	6,434	...	1,38,149	8,403	...	...	27,980	2,01,857
Repairs (67R)	32	...	118	...	2,301	3,244	...	63,351	...	...	...	5,997	75,043
Communications—													
New Works (67S)	41	...	12,135	27,539	1,40,257	1,65,183	...	4,76,852	10,179	...	728	1,30,540	9,63,452
Repairs (67T)	13,709	...	10,787	80,263	1,84,936	3,37,867	...	8,67,883	...	...	26,702	5,72,311	20,94,458
Miscellaneous Public Improvements—													
New Works (67U)	...	...	934	...	95,750	45,830	...	238	50	...	...	21,175	1,63,977
Repairs (67V)	...	...	430	...	41,613	19,647	...	13,543	348	...	75	2,334	77,990
TOTAL WORKS AND REPAIRS	13,782	...	24,402	1,07,802	4,85,748	5,78,205	...	15,60,016	18,980	...	27,505	7,60,337	35,76,777
Establishment	1,378	...	5,606	...	1,08,564	67,406	...	3,95,600	8	...	5,074	91,621	6,75,257
Tools and Plant	207	...	366	...	7,786	1,870	...	29,200	431	...	734	10,177	50,771
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	15,367	...	30,374	1,07,802	6,02,098	6,47,481	...	19,84,816	19,419	...	33,313	8,62,135	43,02,805
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (67Ai)	...	569	...	6,077	35,917	...	2,94,779	45,174	...	387	1,18,729	35,940	5,37,572
Repairs (67Aj)	960	3,367	...	1,558	9,199	...	76,947	86,019	...	3,326	86,742	60,843	[illegible]
Communications—													
New Works (67Ak)	...	...	...	17,932	1,38,066	...	14,25,201	16,471	...	8,774	4,62,628	1,24,597	21,93,669
Repairs (67Al)	...	434	...	90,515	1,08,647	803	21,14,034	3,08,008	...	7,581	26,78,863	4,59,307	[illegible]
Miscellaneous Public Improvements—													
New Works (67Am)	...	...	...	1,238	1,59,965	...	1,24,112	375	...	1,794	94,493	77,497	4,59,474
Repairs (67An)	...	42	10	3,173	49,393	...	43,807	2,571	...	756	1,32,956	81,985	[illegible]
TOTAL WORKS AND REPAIRS	960	4,412	10	1,20,493	5,01,187	803	40,78,880	4,58,618	...	22,618	35,74,411	8,40,169	[illegible]
Establishment	2,818	201	4,172	32,969	62,796	72	6,94,608	1,27,153	25,978	2,437	6,37,955	1,66,743	[illegible]
Tools and Plant	...	...	...	493	2,007	...	30,776	1,866	...	...	46,965	8,558	[illegible]
Miscellaneous	...	...	...	2,932	36,375	...	4,930	6,076	7,26,898*	...	46,614	30,482	[illegible]
TOTAL	3,778	4,613	4,182	1,56,887	6,02,365	875	48,09,194	5,93,713	7,52,876	25,105	43,05,945	10,45,952	[illegible]
TOTAL INCORPORATED LOCAL	19,145	4,613	34,556	2,64,689	12,04,463	6,48,356	48,09,194	25,78,529	7,72,295	25,105	43,39,258	19,08,087	1,66,08,290
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 67	19,145	4,613	34,556	22,67,673	93,43,713	24,08,333	93,00,725	65,72,600	41,35,816	25,105	73,17,708	53,72,326	4,68,02,313

Total India converted into £ at R15=£1 £ 3,120,154

* Includes outlay on petty works and repairs.

No. 67C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops. European. New buildings, including subsidiary, auxiliary and hospital accommodation. In the Plains.	In the Hills.	Old buildings, including subsidiary, auxiliary and hospital accommodation. In the Plains.	In the Hills.	Improvements to existing buildings. In the Plains.	In the Hills.	Buildings for Officers. In the Plains.	In the Hills.	Temporary accommodation. In the Plains.	In the Hills.	Native. Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Supply and Transport buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Mobilization works.	Rents of buildings or compensation for quarters.	Petty Works.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	7,06,656	1,31,881	16,101	...	9,44,036	3,54,717	1,05,538	65,254	...	...	1,10,478	370	2,53,948	53	14,66,937	96,709	3,21,503	18,622	2,78,761	4,81,577	8,53,625	1,76,173	2,07,568	1,958	1,01,196	66,93,661	*1,28,031*	65,65,630
Rajputana . .	...	...	...	...	5,263	2,791	...	4,286	...	...	2,425	...	10,031	...	...	...	588	...	...	2,894	...	...	...	...	5,062	33,340	*56*	33,284
Coorg . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150	...	...	...	...	...	...	...	...	150	...	150
Port Blair .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,000	...	...	...	...	...	...	...	...	7,000	...	7,000
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	773	...	...	15,741	...	...	...	...	...	..	...	590	17,104	...	17,104
Burma . .	25,129	...	4,602	...	10,518	...	18,836	11,446	1,741	...	...	3,824	—1,166	...	3,280	10,784	6,905	...	479	72,468	8,114	...	...	...	...	1,76,960	...	1,76,960
Assam . .	...	...	...	...	...	...	...	...	...	...	...	...	39,958	...	454	...	...	...	2,580	15,375	2,084	...	...	...	...	60,451	.	60,451
Bengal . .	...	...	...	...	...	...	...	...	..	...	...	...	946	...	47,115	...	1,086	...	...	2,050	...	...	...	...	...	51,197	...	51,197
United P. of Agra and Oudh	...	...	...	...	..	...	...	...	...	...	...	...	6,640	...	...	...	...	...	4,764	1,228	...	...	...	...	...	12,632	...	12,632
Punjab . .	...	...	...	...	...	...	...	...	...	...	3,040	147	87,052	...	484	3,283	29,414	55	3,018	4,399	4,409	...	...	...	...	1,35,301	...	1,35,301
Madras . .	...	...	...	...	...	...	1,579	...	...		...	..	603	...	...	336	10,219	...	...	4,447	...	...	...	...	...	17,184	*595*	16,589
Bombay . .	1,905	4,195	...	603	3,541	...	261	309	...	...	...	...	2,193	...	219	699	249	8,747	...	1,778	5,307	...	..	...	...	30,006	*22*	29,984
TOTAL .	7,33,6930	1,36,076	20,703	603	9,63,358	3,57,508	1,26,214	81,295	1,741	...	1,15,943	4,341	4,00,205	826	15,18,489	1,11,811	3,92,855	27,424	89,602	5,86,216	8,73,539	1,76,173	2,07,568	1,958	1,06,848	72,34,986	*1,28,704*	71,06,282

Total India converted into £ at R15=£1 . £ 473,752

No. 67D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	ACCOMMODATION FOR TROOPS.													Rest-houses.	Ordnance buildings.	Supply and Trasport buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard of Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	EUROPEAN.										NATIVE.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.														
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	...	...	5,85,622	1,55,106	1,001	...	59,571	32,839	...	...	28,482	2,839	1,27,305	7,490	63,740	82,527	2,17,531	28,919	3,87,174	6,56,984	2,05,604	13,743	2,01,871	2,66,875	31,25,223	*1,77,047*	29,48,176
Rajputana . .	...	...	6,963	2,216	...	...	160	1,268	...	...	2,918	...	5,564	...	...	793	735	...	...	5,616	...	...	1,920	3,695	31,848	...	31,848
Coorg . . .	...	...	...	...	...	...	...	...	...	...	...	...	2,822	...	...	...	332	...	...	...	...	...	...	...	3,154	...	3,154
Central Provinces	...	...	...	...	...	...	...	...	...	..	...	...	3,016	...	...	...	206	...	...	2,502	...	...	800	803	7,327	...	7,327
Burma . .	..	...	65,096	...	...	...	27,100	1,237	371	...	...	2,013	51,501	...	6,539	47,667	6,951	...	...	72,913	6,060	...	10,363	...	2,97,811	...	2,97,811
Assam . .	...	...	...	...	..	...	...	1,797	...	...	...	...	24,297	...	1,295	3,874	306	...	7,362	11,063	2,707	...	1,955	...	54,656	...	54,656
Bengal . .	...	...	...	...	...	...	...	...	...	...	...	...	5,266	...	3,087	1,676	7,239	...	...	7,176	...	...	9,253	...	33,697	...	33,697
United P. of Agra and Oudh .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,887	...	152	5,164	900	...	654	...	11,757	*581*	11,176
Punjab . .	...	...	...	...	...	...	...	...	...	...	850	905	13,964	...	14	9	3,712	2,005	89,897	6,917	12,136	...	...	1,424	1,31,833	...	1,31,833
Madras . .	...	...	3,118	...	...	...	13,295	...	...	...	...	7	3,657	515	−95	2,436	12,450	...	4,941	2,271	2,260	...	5,869	...	50,744	*2,078*	48,666
Bombay . .	10,204	2,244	11,341	2,873	...	...	135	278	614	...	622	...	5,418	75	2,263	1,702	1,160	639	2,763	26,719	2,312	...	2,222	...	73,584	...	73,584
TOTAL .	10,204	2,244	6,72,140	1,60,195	1,001	...	1,00,261	37,419	985	...	32,872	5,764	2,42,810	8,080	76,843	1,40,704	2,55,509	31,563	4,92,289	7,97,325	2,31,979	13,743	2,34,907	2,72,797	38,21,634	*1,79,706*	36,41,928

Total India converted into £ at R 15 = £1 . . £ 242,795

No. 67E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency Buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue Buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works.	...	...	...	...	950	8	...	...	25,863	32	...	...	...	...	11,202	...	...	25	41,570	1,702	237	75,794	2,368	496	1,60,247	*14,180*	1,46,067
Rajputana	919	...	...	...	1,279	1,553	...	...	...	...	34	...	1,485	...	...	...	10,796	503	611	1,667	2,624	9,461	12	12,767	43,711	*6,219*	37,492
Central India	...	...	174	...	1,008	1,388	...	...	...	...	...	...	12,319	...	2,441	...	...	...	297	146	12,415	420	11,069	5,510	47,187	*6,154*	41,033
Coorg	48	...	...	...	136	...	...	...	...	...	5,034	...	*−105*	...	...	...	...	8,497	...	289	4,285	1,140	*−741*	1,075	19,658	..	19,658
Hyderabad	...	...	...	...	3,469	1,625	...	...	3,914	...	...	...	...	...	...	...	...	...	...	...	...	...	...	77	9,085	...	9,085
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	88,050	88,050	...	88,050
Baluchistan	...	...	...	...	2,713	1,415	24,704	...	...	...	...	...	...	...	...	...	...	...	...	895	3,493	21,810	1,929	12,503	69,462	...	69,462
Central Provinces	...	...	...	...	10,888	812	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,700	...	11,700
Assam	...	...	...	...	8,335	17,788	...	...	...	...	...	...	...	...	...	...	832	...	...	...	...	...	...	...	26,955	...	26,955
Bengal	...	...	7,785	4,799	72,939	15,972	...	91,052	10,60,430	3,11,627	...	...	..	...	...	...	9,823	...	...	...	...	...	2,00,000	4,39,266	22,13,693	...	22,13,693
U. P. of Agra and Oudh	*−251*	...	98,241	...	28,347	2,418	...	7,151	...	...	...	...	...	...	...	...	39,184	...	...	...	...	...	...	...	1,75,090	...	1,75,090
Punjab	...	...	...	...	12,109	9,919	...	88,586	1,63,478	...	...	...	...	...	47,407	...	...	...	*−30*	...	...	...	1,04,968	96,995	5,23,432	*95,944*	4,27,488
N.-W. Frontier Province	...	...	...	...	2,780	193	...	...	...	...	27,684	...	...	...	42,606	...	...	...	386	13,133	15,266	36,066	...	10,979	1,49,093	...	1,49,093
Madras	...	...	...	...	14,184	2,878	...	...	...	...	...	...	...	...	...	....	...	...	...	...	...	...	...	30,386	47,448	...	47,448
Bombay	...	76,417	...	78	17,236	1,24,141	...	...	...	...	...	...	...	...	1,08,730	...	...	...	...	...	...	...	...	...	3,26,602	...	3,26,602
TOTAL	716	76,417	1,06,200	4,877	1,76,373	1,80,110	24,704	1,86,789	12,53,685	3,11,659	32,752	...	13,699	...	2,12,386	...	60,635	9,025	42,834	17,832	38,320	1,14,691	3,19,605	6,98,104	39,11,413	*1,22,497*	37,88,916

Total India converted into £ at R15 = £1 . . £ 252,594

No. 67F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Excise.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Administration.	Viceregal Residences.	Secretariat Office of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works.	...	...	...	...	...	...	507	112	...	...	713	...	...	...	...	...	3,673	...	...	...	72,674	500	...	5,083	2,271	2,620	88,153	*992*	87,161
Rajputana	...	127	...	...	...	...	961	890	...	...	...	...	411	...	3,211	...	1,431	...	3,361	3,161	1,884	1,751	2,234	2,227	1,207	3,832	26,691	*74*	26,617
Central India . . .	...	...	...	...	154	...	1,042	392	...	...	...	...	80	...	8,310	...	5,301	...	...	...	495	132	2,958	169	580	2,112	21,725	*590*	21,135
Coorg	8	135	...	...	...	...	564	40	...	...	...	...	3,227	...	...	...	...	...	114	272	141	201	557	749	471	2,170	8,649	...	8,649
Hyderabad	...	...	...	...	...	...	2,808	866	...	...	2,893	...	...	...	...	...	...	...	...	...	496	...	...	...	...	...	7,063	...	7,063
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,867	13,867	...	13,867
Baluchistan . . .	...	...	...	...	...	...	675	2,210	14,131	...	...	...	...	...	...	...	...	...	...	...	400	656	727	5,876	2,425	15,877	42,977	...	42,977
Central Provinces . .	...	...	...	...	...	...	2,836	631	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,467	...	3,467
Assam	...	...	...	...	...	...	4,762	5,315	...	...	...	...	...	...	...	...	...	...	21	...	...	...	...	...	...	...	10,098	...	10,098
Bengal	...	...	...	10,903	17,240	12,204	17,462	11,375	...	67,396	8,949	2,422	...	...	...	...	981	...	479	...	...	...	...	...	74	8,130	1,57,615	..	1,57,615
U. P. of Agra and Oudh .	...	1,140	590	...	32,781	...	17,094	4,581	475	1,515	...	63	...	...	...	...	...	...	9,843	...	...	...	...	...	...	...	68,082	...	68,082
Punjab	...	...	...	...	...	...	16,911	6,406	...	73,304	17,263	...	...	...	...	...	417	...	...	...	5	...	...	...	...	27,097	1,41,403	...	1,41,403
N.-W. Frontier Province .	155	...	...	...	...	...	1,223	1,124	...	...	...	...	5,958	...	...	...	1,311	...	...	...	1,586	1,186	4,417	10,128	154	4,341	31,583	...	31,583
Madras	...	...	...	487	...	...	10,650	4,744	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,590	17,471	...	17,471
Bombay	...	...	...	70,290	98	3,999	13,018	5,005	...	...	...	636	...	...	...	...	2,916	...	...	...	...	...	...	...	...	...	95,962	...	95,962
TOTAL .	163	1,402	590	81,680	50,273	16,203	90,513	43,691	14,606	1,42,215	29,818	3,121	9,676	...	11,521	...	16,030	...	13,818	3,433	77,681	4,429	10,893	24,232	7,182	81,636	7,34,806	*1,656*	7,33,150

Total India converted into £ at R15=£1 . . £ 48,877

No. 67G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works	...	...	...	3,690	...	...	...	...	...	882	...	4,572	...	4,572
Rajputana	122	9,573	...	5,346	...	...	182	10	...	3,530	1,073	19,836	...	19,836
Central India	326	19,135	...	...	...	...	...	...	...	1,595	...	21,056	*12,208*	8,848
Coorg	784	*—1,014*	8,384	...	...	...	...	...	26,555	2,232	...	36,941	...	36,941
Baluchistan	...	...	...	11,351	...	...	...	118	...	2,980	...	14 449	...	14,449
Bengal	...	...	2,305	...	...	...	...	...	...	1,583	...	3,888	...	3,888
Punjab	80,725	...	...	56,631	...	...	...	...	...	...	...	1,37,356	...	1,37,356
North-West Frontier Province	15,105	...	41,376	2,44,897	...	...	...	...	...	400	...	3,01,778	...	3,01,778
TOTAL	97,062	27,694	52,065	3.21,915	...	...	182	128	26,555	13,202	1,073	5,39,876	*12,208*	5,27,668
Total India converted into £ at R15=£1 . £														35,178

No. 67H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	3,365	5,945	...	19,268	...	...	...	1,491	...	2,592	...	32,661	*6,523*	26,138
Rajputana	13,200	15,309	243	3,084	...	...	438	71	...	1,519	1,308	35,172	*2,548*	32,624
Central India	37,166	67,922	...	...	...	...	...	...	3,230	1,909	763	1,10,990	*11,790*	99,200
Coorg	73,421	7,478	2,165	17,207	...	...	...	...	256	305	...	1,00,832	...	1,00,832
Baluchistan	...	21,666	...	17,028	...	...	...	12,337	...	11,288	...	62,319	...	62,319
Bengal	...	...	14,417	...	...	...	...	...	...	...	...	14,417	...	14,417
Punjab	...	...	...	6,675	...	...	...	...	...	...	...	6,675	...	6,675
North-West Frontier Province	26,745	...	...	38,465	...	...	...	2,758	58,803	2,227	2,115	1,31,113	...	1,31,113
TOTAL	1,53,897	1,18,320	16,825	1,01,727	...	...	438	16,657	62,289	19,840	4,186	4,94,179	*20, 61*	4,73,318
Total India converted into £ at R15=£1 .														31,554

67I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct Outlay from contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	...	...	...	935	...	...	...	...	...	935	...	935
Rajputana	...	...	328	4,992	...	...	...	...	26	5,346	*5,346*	...
Central India	...	...	...	1	...	...	...	...	...	1	*1*	...
Coorg	...	...	...	5,860	...	...	...	...	*—342*	5,518	...	5,518
Baluchistan	...	...	...	12,670	...	...	...	...	...	12,670	...	12,670
Central Provinces	...	...	...	...	...	...	...	12,896	...	12,896	...	12,896
Punjab	...	...	...	36,070	64,636	...	...	...	...	1,00,706	...	1,00,706
North-West Frontier Province	...	...	...	*—5,240*	..	...	...	...	377	*—4,863*	...	*—4,863*
TOTAL	...	...	328	55,288	64,636	...	...	12,896	61	1,33,209	*5,347*	1,27,862

Total India converted into £ at R15=£1 . £ 8,524

No. 67J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works	...	...	873	2,387	...	...	...	...	67	3,327	*1,059*	2,268
Rajputana	...	...	...	2,458	8	...	...	...	17	2,483	*2,483*	...
Coorg	...	...	...	1,685	...	...	...	...	...	1,685	...	1,685
Baluchistan	...	...	...	2,202	...	...	...	...	...	2,202	...	2,202
North-West Frontier Province	...	...	139	...	...	...	...	...	438	577	...	577
TOTAL	...	...	1,012	8,732	8	...	...	...	522	10,274	*3,542*	6,732

Total India converted into £ at R15=£1 . £ 440

No. 67K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Opium.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Office.	Board of Revenue buildings.	Political Agencies	Stamp and Stationery offices.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	2,389	...	...	...	542	24,034	1,156	1 21,022	...	...	...	...	23,597	9,704	92,009	32,502	50,341	21,935	...	1,952	...	31,177	444	3,12,804	1,860	3,10,944
Burma	226	92,878	6,615	24,121	40,170	538	1,39,429	...	70,216	...	6,419	...	4,080	85,757	43,200	3,72,966	2,84,724	8,83,866	51,250	...	4,325	28,429	1,23,716	98,812	23,61,737	...	23,61,737
Assam	...	242	...	...	...	...	432	154	44,238	...	11,731	...	1,782	15,577	15,027	1,08,159	41,452	60,500	11,509	413	3,538	...	9,103	22,575	3,46,432	17,094	3,29,338
Bengal	...	...	8,325	...	...	...	1,56,109	22,188	49,294	5,916	2,800	5,206	41,215	1,33,878	26,194	2,57,999	1,27,617	52,785	4,07,117	9,076	...	...	2,905	1,06,620	14,15,245	69,572	13,45,673
U. P. of Agra and Oudh	...	5,629	...	...	...	...	2,65,205	17,035	49,344	95	...	...	1,18,065	97,553	2,045	1,73,291	2,34,392	2,55,656	2,30,168	7,417	3,968	...	18,861	32,325	15,11,049	40,656	14,70,393
Punjab	...	...	...	...	...	...	1,03,203	8,057	1,71,176	2,004	8,682	...	5,924	42,231	6,165	27,283	97,968	52,358	52,199	...	2,663	...	12,620	56,501	6,49,034	9,320	6,39,714
Madras	...	2,439	23,75[illegible]	...	...	245	2,42,286	...	88,435	1,989	...	523	232	2,01,045	57,371	81,278	63,300	41,020	60,589	25,743	12,453	...	1,56,346	25,362	10,84,406	2 862	10,81,544
Bombay	...	4,185	19,022	...	...	...	2 99,452	22,241	1,34,346	...	68	...	4,374	1,48,700	26,972	75,089	44,843	1,52,114	1,65,170	74	1,250	27	12,483	10,603	11,21,013	95,276	10,25,737
TOTAL	226	1,07,762	57,71[illegible]	24,121	40,170	1,325	12,30,150	70,831	6,28,071	10,004	29,70[illegible]	5,729	1,75,672	7,48,338	1,86,678	11,88,074	9,26,798	15,48,640	9,99,937	42,723	30,149	28,456	3,67,212	3,53,242	88,01,720	2,36,640	85,65,080

Total India converted into £ at R15=£1 . £ 571,003

No. 67L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings	Miscellaneous	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	290	...	...	...	276	10,416	1,679	5,038	...	...	...	305	1,324	5,088	21,548	23,254	35,647	6,310	...	47	...	17,052	...	1,28,274	348	1,27,926
Burma	6,509	4,354	14,079	9,489	1,215	7,937	...	77,201	...	10,615	...	7,882	8,845	19,185	77,182	39,406	1,60,955	11,86[illegible]	...	519	9,847	35,253	47,159	5,49 501	...	5,49,501
Assam	164	...	...	...	...	289	...	5,535	...	3,388	...	775	5,126	2,179	30,508	10,352	8,493	8,990	..	440	...	17,867	3,500	97,606	...	97,606
Bengal	...	5,337	...	...	...	39,778	24,830	55,744	391	...	1,902	8,164	44,365	24,882	84,640	73,603	50,458	49,476	1,931	...	...	8,826	75,671	5,49,998	6,809	5,43,189
U. P. of Agra and Oudh	615	...	...	...	...	1,04,750	5,875	51,476	1,498	...	...	24,309	21,918	20,033	24,494	26,191	86,677	15,118	301	1,330	...	12,061	4,333	4,00,979	2,815	3,98,164
Punjab	...	...	...	...	100	30 881	887	25,754	1,253	610	...	9,637	16,586	11,859	9,352	45,722	33,567	9,775	...	516	...	8,078	26,752	2,31,229	18,063	2,13,166
Madras	715	2,188	...	...	...	87,622	...	43,742	653	...	76	2,304	12,646	12,408	24,753	28,761	21,837	13,184	7,285	2,050	...	53,356	12,661	3,26,241	16	3,26,225
Bombay	2,912	4,520	...	...	326	1,00,416	1,504	30,643	...	5 616	...	22,218	30,728	30,365	30,643	19,860	65,732	50,886	115	3,141	161	13,806	21,218	4,34,810	6,245	4,28,565
TOTAL	11,205	16,399	14,079	9,489	1,917	3,82,089	34,775	2,95,133	3,795	20,229	1,978	75,591	1,41,538	1,25,999	3,03,020	2,67,149	4,63,366	1,65,608	9,632	8,043	10,008	1,66,29	1,91,294	27,18,638	34,296	25,84,342

Total India converted into £ at R15=£1 . £ 178,956

No. 67M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	31,553	88,923	61,075	1,62,236	2,840	33,058	...	74	9,991	14,901	9,839	4,14,490	...	4,14,490
Burma	6,74,580	3,700	2,88,029	4,01,944	...	77,474	2,21,935	31,713	590	29,437	...	17,29,402	...	17,29,402
Assam	6,728	50	1,38,742	70,774	—189	2,071	8,022	14,191	1,669	5,139	...	2,47,197	*408*	2,46,789
Bengal	1,84,697	9,512	4,138	3,273	...	...	...	...	...	200	...	2,01,820	*21,069*	1,80,751
U. P. of Agra and Oudh	1,47,952	...	65,534	25,657	...	3,518	...	...	25,725	7,854	...	2,76,240	*7,890*	2,68,350
Punjab	1,44,243	16,877	83,170	8,065	265	...	...	...	790	17,525	...	2,70,935	*594*	2,70,341
Madras	2,19,191	21,015	6,714	20 998	...	...	...	1,32,110	...	...	...	4,00,028	*3,204*	3,96,824
Bombay	28,185	9,349	15,773	1,31,876	474	...	...	5,786	...	1,610	...	1,93,053	*3,963*	1,89,090
TOTAL	14,37,129	1,49,426	6,63,175	8,24,823	3,390	1,16,121	2,29,957	1,83,874	38,765	76,666	9,839	37,33,165	*37,128*	36,96,037
Total India converted into £ at R15=£1 . £														246,402

No. 67N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on Repairs to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL	Deduct Outlay from Contributions.	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	2,94,941	68,215	32,013	1,19,009	2,207	34,413	...	...	10,227	7,975	...	...	5,99,000	*1,472*	5,97,528
Burma	9,91,991	25,451	2,30,411	3,41,235	...	75,580	92,160	30,609	...	10,879	676	...	17,98,992	...	17,98,992
Assam	1,15,174	...	2,20,817	93,766	5,661	31,243	15,166	38,788	22,508	14,999	...	...	5,58,122	*25,096*	5,33,026
Bengal	7,85,539	3,146	12,591	25,391	...	...	...	1,911	...	4,537	...	...	8,33,115	*1,700*	8,31,415
U. P. of Agra and Oudh	6,98,935	...	51,127	37,343	...	...	...	...	41,345	20,484	26,056	...	8,75,290	*11,842*	8,63,448
Punjab	5,76,003	1,200	70,619	52,444	...	...	...	2,429	90,792	12,568	15,344	...	8,21,399	*452*	8,20,947
Madras	1,09,664	1,498	600	64,315	...	...	...	442	...	...	...	...	1,76,519	...	1,76,519
Bombay	3,93,277	1,71,294	33,042	1,43,653	889	753	1,066	3,867	...	3,965	13,938	...	7,65,744	*179*	7,65,565
TOTAL	39,65,524	3,00,804	6,51,220	8,77,156	8,757	1,41,989	1,08,392	78,046	1,64,872	75,407	56,014	...	64,28,181	*40,741*	63,87,440
Total India converted into £ at R15=£1 . £															425,829

No. 67O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	23,888	...	...	...	...	5,428	29,316	*25,294*	4,022
Burma	22,040	...	235	50,357	2,243	9,293	1,35,443	...	25,564	2,45,175	...	2,45,175
Assam	...	1,958	...	13,719	31	...	...	...	10,713	26,421	*12,713*	13,708
Bengal	...	1,678	3,28,873	...	396	16,501	...	...	67,473	4,14,921	*2,350*	4,12,571
United P. of Agra and Oudh	86,872	...	15,000	42,639	39,809	...	...	...	1,769	1,86,089	*5,251*	1,80,838
Punjab	199	1,537	5,169	1,26,009	1,38,296	...	...	...	4,37,434	7,08,644	*2,19,167*	4,89,477
Madras	82,999	...	...	4,78,686	1,453	13,334	1,60,635	...	...	7,37,107	*5,29,859*	2,07,248
Bombay	818	...	7,788	7,404	25,000	...	551	...	9,935	51,496	*825*	50,671
TOTAL	1,92,928	5,173	3,57,065	7,42,702	2,07,228	39,128	2,96,629	...	5,58,316	23,99,169	*7,95,459*	16,03,710
Total India converted into £ at R15=£1 . £												106,914

No. 67P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	1,196	...	...	...	...	...	1,196	*1,196*	...
Burma	28,908	...	293	1,767	3,915	506	15,422	...	16,485	67,296	...	67,296
Assam	...	168	...	10,946	479	...	...	...	10,908	22,501	*9,488*	13,013
Bengal	...	...	15,577	...	122	11,869	...	...	44,978	72,546	...	72,546
United P. of Agra and Oudh	4,509	...	...	1,886	7,829	...	...	...	1,915	16,139	*8,128*	8,011
Punjab	...	...	27,697	11,922	24	...	...	...	14,704	54,347	*10,265*	44,082
Madras	14,319	...	...	64	7,091	...	...	...	...	21,474	*50*	21,424
Bombay	351	...	347	546	103	2,194	809	...	22,208	26,558	*234*	26,324
TOTAL	48,087	168	43,914	28,327	19,563	14,569	16,231	...	1,11,198	2,82,057	*29,361*	2,52,696
Total India converted into £ at R15=£1 . £												16,846

No. 67Q.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds on Civil Buildings—Works.

Provinces	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Burma	...	...	...	...	...	...	...	16,983	...	3,908	20,891	...	20,891
Assam	...	...	...	...	...	...	...	...	6,434	...	6,434	...	6,434
United Provinces of Agra and Oudh	...	...	500	35,308	...	...	...	88,130	...	31,734	1,55,672	*17,523*	1,38,149
Punjab	...	...	...	4,480	...	...	...	3,923	...	...	8,403	...	8,403
Bombay	813	...	...	22,569	...	...	...	4,598	...	...	27,980	...	27,980
Total	813	...	500	62,357	...	...	...	1,13,634	6,434	35,642	2,19,380	*17,523*	2,01,857

Total India converted into £ at R15 = £1 . £ 13,457

No. 67R.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds on Repairs to Civil Buildings.

Provinces.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	32	...	...	32	...	32
Coorg	...	...	...	...	...	...	...	118	...	...	118	...	118
Burma	...	...	...	...	...	...	...	2,087	...	214	2,301	...	2,301
Assam	...	...	...	...	...	...	...	...	3,244	...	3,244	...	3,244
United Provinces of Agra and Oudh	...	...	172	27,456	...	...	...	32,624	...	3,604	63,856	*505*	63,351
Bombay	...	...	...	2,815	...	...	...	1,870	19	1,293	5,997	...	5,997
Total	...	...	172	30,271	...	...	...	36,731	3,263	5,111	75,548	*505*	75,043

Total India converted into £ at R15 = £1 . £ 5,003

No. 67S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	41	...	...	...	...	...	...	...	...	41	...	41
Coorg	...	...	...	5,489	...	...	4,716	...	1,862	66	...	...	12,133	...	12,133
Central Provinces	1,394	2,579	6,109	8,723	2,732	2,968	...	94	...	...	2,940	...	27,539	...	27,539
Burma	49,877	...	77,943	1,107	...	851	1,103	8,963	...	413	...	...	1,40,257	...	1,40,257
Assam	18,532	...	57,356	67,753	551	11,996	2,700	23	4,003	2,269	...	...	1,65,183	...	1,65,183
U. P. of Agra and Oudh	1,47,568	65,070	79,778	1,12,018	20,890	22,004	16,782	2,783	1,670	9,374	...	...	4,77,937	*1,085*	4,76,852
Punjab	1,971	...	...	5,000	...	...	...	...	...	3,208	...	...	10,179	...	10,179
Madras	...	...	728	...	...	...	...	...	...	...	...	...	728	...	728
Bombay	13,269	5,390	3,751	73,801	6,358	3,134	16,205	2,072	3,197	1,768	1,595	...	1,30,540	...	1,30,540
TOTAL	2,32,611	73,039	2,25,665	2,73,932	30,531	40,953	41,506	13,935	10,732	17,098	4,535	...	9,64,537	*1,085*	9,63,452

Total India converted into £ at R15 = £1 . £ 64,230

No. 67T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	6,668	...	6,929	...	...	112	...	...	...	...	...	13,709	...	13,709
Coorg	...	17	...	8,536	...	319	351	...	1,251	313	...	...	10,787	...	10,787
Central Provinces	24,404	5,931	17,294	21,946	476	10,212	...	...	...	...	...	...	80,263	...	80,263
Burma	1,09,718	2,350	36,286	8,967	...	11,004	11,309	1,751	785	2,766	...	...	1,84,936	...	1,84,936
Assam	5,386	...	1,50,704	1,33,036	4,625	6,921	16,872	6,368	3,978	9,977	...	...	3,37,867	...	3,37,867
U. P. of Agra and Oudh	5,83,214	1,33,343	49,097	40,175	5,992	5,730	98	182	26,779	17,860	10,804	...	8,73,274	*5,391*	8,67,883
Madras	4,736	...	10,533	244	...	6,483	...	2,794	1,912	...	...	...	26,702	...	26,702
Bombay	1,17,915	82,889	60,059	2,19,364	30,060	24,529	6,296	4,553	13,756	3,280	9,610	...	5,72,311	...	5,72,311
TOTAL	8,45,373	2,31,198	3,23,973	4,39,197	41,153	65,198	35,038	15,648	48,461	34,196	20,414	...	20,99,849	*5,391*	20,94,458

Total India converted into £ at R15 = £1 . £ 139,630

No. 67U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	...	...	211	...	...	...	723	934	...	934
Burma	4,476	78,613	11,866	...	368	41	...	386	95,750	...	95,750
Assam	216	1,244	...	29,050	970	...	...	14,350	45,830	...	45,830
U. P. of Agra and Oudh	2,420	...	...	411	...	...	...	396	3,227	*2,989*	238
Punjab	...	...	...	...	...	...	...	50	50	...	50
Madras	...	...	...	...	1,624	...	...	...	1,624	*1,624*	...
Bombay	...	...	...	19,809	234	817	...	315	21,175	...	21,175
TOTAL	7,112	79,857	11,866	49,481	3,196	858	...	16,220	1,68,590	*4,613*	1,63,977
Total India converted into £ at R15 = £1 . £											10,932

No. 67V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	15	...	73	...	...	...	342	430	...	430
Burma	166	7,321	25,387	...	...	8,324	...	415	41,613	...	41,613
Assam	200	2,982	...	8,375	2,515	...	...	5,575	19,647	...	19,647
U. P. of Agra and Oudh	1,034	...	...	73	11,265	...	...	1,371	13,743	*200*	13,543
Punjab	...	...	...	...	...	...	...	348	348	...	348
Madras	...	...	...	...	75	...	...	...	75	...	75
Bombay	...	...	...	2,021	...	109	...	204	2,334	...	2,334
TOTAL	1,400	10,318	25,387	10,542	13,855	8,433	...	8,255	78,190	*200*	77,990
Total India converted into £ at R15 = £1 . £											5,199

No. 67W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Minor Department.	Administration.	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Land Revenue buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	205	205	...	205
Baluchistan	53	186	...	...	...	...	...	...	347	...	2,540	1,206	...	...	189	1,968	3	...	6,492	...	6,492
Bushire	...	...	...	...	...	...	...	...	...	...	20,184	...	...	...	...	...	...	...	20,184	...	20,184
Seistan	...	...	...	...	...	...	...	...	...	...	8,762	...	...	...	...	...	...	...	8,762	...	8,762
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	430	430	...	430
TOTAL	53	186	...	...	...	...	...	...	347	...	31,486	1,206	...	...	189	1,968	3	635	36,073	...	36,073
Total India converted into £ at R15=£1																					2,405

No. 67X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Minor Department.	Administration.	Excise.	Land Revenue buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,624	9,624	...	9,624
Baluchistan	29	...	...	...	220	...	10	121	788	1,790	...	1,933	179	...	50	...	2,225	136	1,001	8,482	...	8,482
Muskat	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,800	1,800	...	1,800
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,931	3,931	...	3,931
TOTAL	29	...	...	...	220	...	10	121	788	1,790	...	1,933	179	...	50	...	2,225	136	16,356	23,837	...	23,837
Total India converted into £ at R15=£1 £																						1,589

No. 67Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	...	...	...	19	...	...	...	1,691	...	13,600	...	15,310	...	15,310
Total India converted into £ at R15=£1 £														1,021

No. 67Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct* Outlay *from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	813	43	...	484	...	...	425	2,639	...	...	...	35	4,439	...	4,439
N.-W. F. Province	...	...	..	...	...	...	...	...	...	...	...	8,282	8,282	...	8,282
TOTAL	813	43	...	484	...	...	425	2,639	...	...	...	8,317	12,721	...	12,721
Total India converted into £ at R15=£1 . £															848

No. 67Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R
Mysore	...	...	...	...	...	...	25,000	25,000	...	25,000
Baluchistan	10	...	..	4,291	...	...	188	4,489	..	4,489
TOTAL	10	...	...	4,291	...	...	25,188	29,489	...	29,489
Total India converted into £ at R15=£1 . £										1,966

No, 67Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply	Sewage and drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R
Baluchistan	..	...	...	3,063	...	...	102	3,165	...	3,165
Total India converted into £ at R15=£1 . £										211

No. 67Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Bengal	...	...	...			...		30,022	...	...	30,022	...	30,022
U. P. of Agra and Oudh	...	34	...	...	...	...	...	...	...	10,225	10,259	...	10,259
Madras	...	...	...	...	1,114	...	...	...	...	..	1,114	...	1,114
TOTAL	...	34	...	...	1,114	...	...	[illegible]	...	[illegible]	[illegible]	...	[illegible]

REPAIRS to CIVIL BUILDINGS.

No. 67Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Administration.	Minor Departments.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Bengal	...	...	2,000	...	...	...	...	...	...	1,697	3,697	...	3,697
U. P. of Agra and Oudh	...	2,569	...	...	...	...	...	...	1,005	24,447	28,021	...	28,021
Madras	...	...	...	14,802	...	...	...	...	...	...	14,802	...	14,802
TOTAL	...	2,569	2,000	14,802	...	...	...	...	1,005	26,144	46,520	...	46,520
Total India converted into £ at R15=£1 . £													3,101

No. 67Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Bengal	...	...	...	...	...	...	...	...	9,000	...	...	9,000	...	9,000
U. P. of Agra and Oudh	...	50	...	...	...	...	452	...	...	...	100	602	...	602
Madras	...	492	...	14,247	...	...	2,039	...	...	969	...	17,747	...	17,747
TOTAL	...	542	...	14,247	...	...	2,491	...	9,000	969	100	27,349	...	27,349
Total India converted into £ at R15=£1 . £														1,823

No. 67Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Bengal	2,329	...	1,000	...	...	...	...	...	...	...	...	...	3,329	...	3,329
U. P. of Agra and Oudh	...	200	...	99	...	...	8,575	697	...	158	...	...	9,729	...	9,729
Madras	9,372	18,901	685	15,758	6,643	3,044	6,586	2,110	114	2,815	...	191	66,219	*10,000*	56,219
TOTAL	11,701	19,101	1,685	15,857	6,643	3,044	15,161	2,807	114	2,973	...	191	79,277	*10,000*	69,277
Total India converted into £ at R15=£1 . £															4,619

No. 67Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Bengal	...	...	...	...	...	...	...	...	1,100	1,100	...	1,100
U. P. of Agra and Oudh . .	...	...	...	32,771	222	...	...	...	11,274	44,267	...	44,267
Madras	...	...	...	42,271	...	...	...	...	1,000	43,271	...	43,271
TOTAL .	...	...	...	75,042	222	...	...	...	13,374	88,638	...	88,638
Total India converted into £ at R15=£1 . £												5,909

No. 67Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Assam	...	...	...	...	...	...	...	...	46,452	46,452	...	46,452
Bengal	...	...	...	5,565	...	...	...	...	11,112	16,677	...	16,677
U. P. of Agra and Oudh . .	32	...	...	62,947	200	...	...	...	10,383	73,562	...	73,562
Madras	2,123	...	...	777	...	...	...	...	120	3,020	*1,000*	2,020
TOTAL .	2,155	...	...	69,289	200	...	...	...	68,067	1,39,711	*1,000*	1,38,711
Total India converted into £ at R15=£1 . £												9,247

No. 67Ai.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Civil Buildings.

Provinces.	Registration.	Excise.	Opium.	Land Revenue.	Post Offices.	Telegraph.	Administration.	Marine.	Treasury and Currency.	Minor Departments.	Political Agency.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central India	...	...	...	...	...	...	...	...	...	...	13	...	...	...	...	...	211	142	203	569	...	569
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,077	...	6,077	...	6,077
Burma	...	...	...	...	2,861	...	...	100	...	...	...	...	...	...	...	15,616	11,344	...	5,996	35,917	...	35,917
Bengal	2,090	16,126	116	4,448	4,410	125	38,475	...	3,325	100	...	4,939	10,337	13,205	32,381	14,043	35,740	98,656	16,263	2,94,779	...	2,94,779
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	29,316	...	...	...	...	1,634	1,306	12,918	45,174	...	45,174
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	387	387	...	387
Madras	...	...	...	...	...	...	5,694	...	...	185	...	22,648	...	...	...	...	41,002	6,521	42,679	1,18,729	...	1,18,729
Bombay	...	...	...	...	...	...	521	...	...	...	...	28,363	...	...	...	...	1,961	...	5,095	35,940	...	35,940
Total	2,090	16,126	116	4,448	7,271	125	44,690	100	3,325	285	13	85,266	10,337	13,205	32,381	29,659	91,892	1,12,702	83,541	5,37,572	...	5,37,572

Total India converted into £ at R15=£1 . £ 35,838

No. 67Aj.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Civil Buildings.

Provinces.	Land Revenue.	Forest.	Excise.	Marine.	Political Agency.	Post Offices.	Telegraph.	Administration.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Pubic Works.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	...	...	...	200	...	...	...	218	3	...	539	960	...	960
Central India	...	...	...	...	284	...	..	...	...	...	...	...	...	...	...	431	2,101	551	3,367	...	3,367
Central Provinces	...	...	...	...	...	...	...	228	...	...	...	...	...	...	...	...	1,286	44	1,558	...	1,558
Burma	...	...	...	144	...	81	...	...	...	...	201	...	...	...	4,303	1,279	...	3,191	9,199	...	9,199
Bengal	3,242	244	8,001	...	...	1,209	74	6,334	321	99	2,410	217	9,052	8,633	1,296	4,952	14,857	16,006	76,947	...	76,947
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	61,753	...	...	...	...	2,108	1,882	20,276	86,019	...	86,019
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,326	3,326	...	3,326
Madras	...	...	...	...	...	...	...	604	...	638	16,832	...	...	...	...	19,952	8,556	40,160	86,742	...	86,742
Bombay	15	...	...	...	...	...	...	780	...	...	50,197	...	...	...	...	8,527	...	1,324	60,843	...	60,843
Total	3,257	244	8,001	144	284	1,290	74	7,946	321	737	1,31,593	217	9,052	8,633	5,817	37,252	28,682	85,417	3,28,961	...	3,28,961

Total India converted into £ at R15=£1 £ 21,931

No. 67Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommo-dation for travellers.	Arbori-culture.	Miscel'a-neous.	GRAND TOTAL.	*Deduct* *Outlay from Contribu-tions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	3,916	411	...	...	...	5,599	2,013	5,993	...	17,932	...	17,932
Burma	33,947	3,240	23,441	8,371	11,449	1,301	16,792	374	5,132	28,355	5,664	...	1,38,066	...	1,38,066
Bengal	2,34,687	51,569	3,97,306	3,71,322	17,153	1,19,869	42,758	54,767	88,033	39,242	8,495	...	14,25,201	...	14,25,201
U. P. of Agra and Oudh	539	522	2,856	2,032	2,139	562	359	1,162	4,783	636	881	...	16,471	...	16,471
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	8,774	8,774	...	8,774
Madras	1,29,575	94,096	16,477	60,144	23,576	5,090	11,354	20,790	85,632	13,637	2,257	...	4,62,628	...	4,62,628
Bombay	8,220	2,120	—*187*	3,198	6,996	1,250	26,821	7,149	25,062	33,600	10,359	...	1,24,597	...	1,24,597
TOTAL	4,06,968	1,51,556	4,39,893	4,48,983	61,724	1,28,072	98,084	84,242	2,14,241	1,17,483	33,649	8,774	21,93,669	...	21,93,669

Total India converted into £ at R15=£1 . £ 146,245

No. 67Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommo-dation for travellers.	Arbori-culture.	Miscella-neous.	GRAND TOTAL.	*Deduct* *Outlay from Contribu-tions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central India	...	434	...	...	...	...	...	...	...	...	...	...	434	...	434
Central Provinces	2,910	...	6,366	5,900	32,800	12,728	6,910	17,488	...	5,413	...	...	90,515	...	90,515
Burma	20,227	3,863	22,130	12,320	3,693	1,222	13,111	2,658	8,238	21,057	128	...	1,08,647	...	1,08,647
Assam	...	...	...	...	...	...	...	...	803	...	...	...	803	...	803
Bengal	6,78,680	1,42,925	2,51,721	3,73,467	14,639	2,36,066	93,607	1,29,567	1,09,033	61,229	23,100	...	21,14,034	...	21,14,034
U. P. of Agra and Oudh	2,923	3,272	71,305	93,237	24,278	18,806	38,766	40,940	5,035	5,511	3,935	...	3,08,008	...	3,08,008
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	7,581	7,581	...	7,581
Madras	18,33,572	2,24,090	2,07,014	2,54,727	46,700	23,940	2,191	15,754	47,146	23,018	711	...	26,78,863	...	26,78,863
Bombay	13,038	11,004	40,560	1,14,287	33,159	9,421	51,102	70,919	17,383	48,810	48,625	...	4,59,307	...	4,59,307
TOTAL	25,51,350	3,86,578	5,99,105	8,53,938	1,55,269	3,02,183	2,05,687	2,77,326	1,87,638	1,65,038	76,499	7,581	57,68,192	...	57,68,192

Total India converted into £ at R 15=£1 . £ 384,546

No. 67Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	...	1,223	15	...	...	...	1,238	...	1,238
Burma	27,761	98,119	268	1,907	13,273	8,652	...	...	9,985	1,59,965	...	1,59,965
Bengal	50	...	...	...	1,08,501	3,465	...	...	12,096	1,24,112	...	1,24,112
U. P. of Agra and Oudh	...	...	...	...	375	...	...	...	...	375	...	375
N.-W. F. Province	...	...	...	...	..	...	...	...	1,794	1,794	...	1,794
Madras	7,992	59,697	...	...	12,840	1,465	...	...	12,499	94,493	...	94,493
Bombay	...	163	...	1,993	71,791	...	...	...	3,550	77,497	...	77,497
TOTAL	35,803	1,57,979	268	3,900	2,08,003	13,597	...	...	39,924	4,59,474	...	4,59,474

Total India converted into £ at R15 = £1 . £ 30,631

No. 67An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central India	...	...	...	...	...	...	...	...	42	42	...	42
Coorg	...	...	...	...	...	...	...	...	10	10	...	10
Central Provinces	110	21	291	...	2,574	...	...	...	177	3,173	...	3,173
Burma	17,740	26,019	965	96	1,497	712	...	...	2,364	49,393	...	49,393
Bengal	106	...	...	...	36,218	3,802	...	...	3,681	43,807	...	43,807
U. P. of Agra and Oudh	551	...	...	...	301	1,512	...	...	207	2,571	...	2,571
N.-W. F. Province	...	...	...	...	...	...	...	...	756	756	...	756
Madras	1,767	13,193	251	...	14,832	168	...	...	1,02,745	1,32,956	...	1,32,956
Bombay	289	20	...	507	73,430	210	...	...	7,529	81,985	...	81,985
TOTAL	20,563	39,253	1,507	603	1,28,852	6,404	...	...	1,17,511	3,14,693	...	3,14,693

Total India converted into £ at R15 = £1 . £ 20,979

No. 68.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL or LOCAL REVENUES for, and to end of, the Year 1901-1902.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
IMPERIAL.	R	R	R	Details of construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
Madras.				
Mayavaram-Mutupet	*—12,34,720*	...	*—12,34,720*	
PROVINCIAL.				
Assam.				
Jorhat	*—5,028*	9,10,126	9,05,098	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Madras.				
Mayavaram-Mutupet	...	24,97,355	24,97,355	
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
TOTAL PROVINCIAL	*—5,028*	98,06,726	98,01,698	
LOCAL.				
Madras.				
Mayavaram-Mutupet	2,39,115	24,703	2,63,818	
TOTAL	*—10,00,633*	98,31,429	88,30,796	
Total converted into £ at R15 = £1 . £	*—66,709*	655,429	588,720	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section L.—Army.

Revenue £977,589. Expenditure £15,763,931.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective	69	Abstract Account of Receipts and Charges	198 and 199	...	885,329	12,791,323
" Non-Effective.	69	Ditto ditto .		...	92,260	2,972,608
Army . .	69A	Detailed Account of Receipts . . .	202	977,589		
" . .	69B	Detailed Account of Charges . . .	210	15,763,931		
" . .	69C	Statement of Established Strength . .	211	...		
				TOTAL .	977,589	15,763,931

No. 69.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1902.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
			R	R	R	R	R	£	£	£
	EFFECTIVE SERVICES.									
III	Regimental Pay, Allowances, and Charges	200	21,809	12,360	11,923	12,886	58,978	3,932	18	3,950
IV	Supply and Transport	200	17,31,615	19,05,554	1,25,755	4,89,654	42,52,578	283,505	...	283,505
V	Remount and Veterinary Establishments, Supplies and Services	200	5,17,838	35,641	54,487	5,85,913	11,93,879	79,592	...	79,592
VI	Clothing Establishments, Supplies and Services	200	2,20,566	1,94,059	2,65,543	3,67,694	10,47,862	69,857	3,122	72,979
VII	Barrack Establishments, Supplies and Services	201	5,419	7,761	7,337	6,131	26,648	1,776	...	1,776
IX	Medical Establishments, Supplies and Services	201	85,586	54,002	1,51,412	1,08,554	3,99,554	26,637	...	26,637
X	Ordnance Establishments, Stores, and Camp Equipage	201	6,34,832	3,76,204	5,64,763	5,63,274	21,39,073	142,605	10,908	153,513
XII	Education	201	705	15,883	1,398	325	18,311	1,221	...	1,221
XIII	Sea Transport Charges	202	4,170	3,408	4,377	29,058	41,013	2,734	140,994	143,728
XIV	Miscellaneous Services	202	18,710	2,19,478	9,661	21,891	2,69,740	17,983	100,445	118,428
	TOTAL EFFECTIVE SERVICES		32,41,250	28,24,350	11,96,656	21,85,380	94,47,636	629,842	255,487	885,329
			60,65,600							
	NON-EFFECTIVE SERVICES.									
XVI	Rewards for Military Services	202	811	1,307	372	267	2,757	184	...	184
XVIII	Military Pensions to Natives	202	...	...	...	96	96	6	...	6
XIX	Family Pensions and Compassionate Allowances to Europeans	202	4,19,798	2,07,284	2,14,089	2,20,701	10,61,872	70,792	21,278	92,070
	TOTAL NON-EFFECTIVE SERVICES		4,20,609	2,08,591	2,14,461	2,21,064	10,64,725	70,982	21,278	92,260
			6,29,200							
	TOTAL ARMY RECEIPTS	202	36,61,859	30,32,941	14,11,117	24,06,444	1,05,12,361	700,824	276,765	977,589
			66,94,800							

ARMY CHARGES.

		For details *see* page	Government of India. Bengal Command.	Government of India. Punjab Command	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England. Stores.	England. Other Charges.	Total India and England.
	EFFECTIVE SERVICES.		R	R	R	R	R	£	£	£	£
1	Army and Garrison Staff	203	12,03,703	20,92,695	10,41,082	11,62,211	54,99,691	366,646	...	...	366,646
2	Administrative Staff	203	7,96,109	3,77,653	5,20,117	3,63,253	20,57,132	137,142	...	...	137,142
3	Regimental Pay, Allowances, and Charges	204	2,04,02,806	2,61,37,782	1,37,05,148	1,83,17,518	7,85,63,254	5,237,550	...	378,973	5,616,523
4	Supply and Transport	205	1,28,98,545	1,34,83,188	65,32,666	80,50,517	4,09,64,916	2,730,994	55,772	...	2,786,766
5	Remount and Veterinary Establishments, Supplies and Services	206	19,21,048	5,47,838	8,08,688	7,03,421	39,80,995	265,400	...	...	265,400
6	Clothing Establishments, Supplies and Services	206	15,80,111	1,42,891	6,25,993	2,45,604	25,94,599	172,973	191,178	...	364,151
7	Barrack Establishments, Supplies and Services	206	7,78,754	4,59,237	4,21,121	2,84,725	19,43,837	129,589	...	...	129,589
8	Administration of Martial Law	207	85,071	1,32,628	79,946	77,934	3,75,579	25,039	...	...	25,039
9	Medical Establishments, Supplies and Services	207	20,99,648	18,42,021	13,37,652	15,88,321	68,67,642	457,843	34,119	7,490	499,452
10	Ordnance Establishments, Stores, and Camp Equipage	208	45,73,426	14,35,248	11,13,537	25,24,414	96,46,625	643,108	1,147,238	11,133	1,801,479
11	Ecclesiastical	208	1,25,556	99,771	53,932	88,489	3,67,748	24,517	...	...	24,517
12	Education	208	58,976	2,21,700	1,28,364	62,070	4,71,110	31,407	...	...	31,407
13	Sea Transport Charges	209	53,724	8,006	1,43,777	9,21,248	11,26,755	75,117	...	204,448	279,565
14	Miscellaneous Services	209	8,93,590	27,06,422	4,15,709	8,38,847	48,54,568	323,638	138	1,771	325,547
15	Volunteer Corps	209	9,15,129	1,97,993	6,84,365	4,10,767	22,08,254	147,217	...	...	147,217
		210	4,83,86,196	4,98,85,073	2,76,12,097	3,56,39,339	16,15,22,705	10,768,180	1,428,445	603,815	12,800,440
	UNADJUSTED EXPENDITURE		−1,86,890	55,682	—22,767	17,215	—1,36,760	—9,117	...	...	—9,117
	TOTAL EFFECTIVE SERVICES		4,81,99,306	4,99,40,755	2,75,89,330	3,56,56,554	16,13,85,945	10,759,063	1,428,445	603,815	12,791,323
			9,81,40,061						2,032,260		
	NON-EFFECTIVE SERVICES.										
16	Rewards for Military Services	209	35,602	45,206	11,344	13,376	1,05,528	7,035	...	4	7,039
17	Military Pensions to Europeans	210	3,43,094	1,65,634	3,40,275	2,17,681	10,66,684	71,112	...	2,233,897	2,305,009
18	Military Pensions to Natives	210	17,72,018	21,67,725	21,75,382	11,50,764	72,65,889	484,393	...	...	484,393
19	Family Pensions and Compassionate Allowances to Europeans.	210	81,319	18,570	89,399	50,297	2,39,585	15,972	...	116,898	132,870
20	Departmental Pensions and Gratuities	210	2,91,881	45,149	1,64,072	1,48,356	6,49,458	43,297	...	...	43,297
	TOTAL NON-EFFECTIVE SERVICES		25,23,914	24,42,284	27,80,472	15,80,474	93,27,144	621,809	...	2,350,799	2,972,608
			49,66,198						2 350,799		
	TOTAL ARMY CHARGES	210	5,07,23,220	5,23,83,039	3,03,69,802	3,72,37,028	17,07,13,089	11,380,872	1,428,445	2,954,614	15,763,931
			10,31,06,259						4,383,059		

No. 69 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1902.

HEADS OF RECEIPTS.	GOVERNMENT OF INDIA		Madras Command.	Bombay Command.	TOTAL.
	Bengal Command.	Punjab Command.			
	R	R	R	R	R
RECEIPTS UNDER GRANT III.					
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.					
Discharge Purchase Money	765	171	540	150	1,626
Unclaimed Balances of Deserters and others	174	150	193	218	735
Hutting Money	...	...	3,674	22	3,696
Miscellaneous	20,870	12,039	7,516	12,496	52,921
TOTAL . R	21,809	12,360	11,923	12,886	58,078
Total India converted into £ at R15 = £1 . . £					3,932
IN ENGLAND:					
Discharge Purchase Money . £					18
TOTAL . £					3,950
RECEIPTS UNDER GRANT IV.					
SUPPLY AND TRANSPORT.					
Sale of Provisions and Stores	2,41,372	1,16,732	51,185	2,05,659	6,14,948
Sale of Malt Liquor	12,80,103	14,62,006	791	1,52,080	28,94,980
Sale of Rum	33,948	71,090	8,228	6,199	1,19,465
Recoveries on account of Dairy Farms	680	...	3,201	...	3,881
Value of Stores issued to other Departments	18,294	18,652	17,448	38,220	92,614
Recoveries on account of Table Money, etc., in Inland Steamers	...	...	124	...	124
Cattle Farms	...	...	321	...	321
Receipts on account of the Kheddas	60,857	...	...	...	60,857
Sale of Transport or Battery Cattle	45,862	74,555	38,676	16,264	1,75,357
Sale of Ambulance Cattle	14	...	...	..	14
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, etc.	9,954	22,461	11,134	7,455	51,004
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, etc.	385	52	199	219	855
Receipts in connection with Grass Cultivation	24,821	32,507	1,030	127	58,485
Miscellaneous	11,016	22,439	—6,641	61,633	88,447
Special Services—					
Occupation of Chitral and its communications	4,309	42,119	59	1,798	48,285
Wano Garrison	...	913	...	...	913
Tochi Garrison	...	42,011	...	...	42,011
Kajuri Kach and Jandola Garrisons	...	17	...	...	17
TOTAL . R	17,31,615	19,05,554	1,25,755	4,89,654	42,52,578
Total India converted into £ at R15 = £1 . . £					283,505
RECEIPTS UNDER GRANT V.					
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Cattle and Remounts	24,221	723	936	2,373	28,253
Sale of Regimental Cast Horses	10,855	7,668	12,045	6,194	36,762
Sale of Chargers selected by Officers	11,208	17,542	25,855	16,797	71,402
Rent of Lands	...	...	...	936	936
Miscellaneous	4,71,554	9,708	15,651	5,59,613	10,56,526
TOTAL . R	5,17,838	35,641	54,487	5,85,913	11,93,879
Total India converted into £ at R15 = £1 . . £					79,592
RECEIPTS UNDER GRANT VI.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Clothing, etc.	53,350	41,039	60,233	25,602	1,80,224
Sale of Necessaries	1,48,610	1,30,748	84,255	94,409	4,58,022
Hyderabad Contingent	...	...	9,376	...	9,376
Value of Stores issued to other Departments	12,849	21,143	95,499	2,45,791	3,75,282
Miscellaneous	5,757	1,129	16,180	1,892	24,958
TOTAL IN INDIA . R	2,20,566	1,94,059	2,65,543	3,67,694	10,47,862
Total India converted into £ at R15 = £1 . £					69,857
IN ENGLAND:					
Value of clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, etc. £					3,122
TOTAL . £					72,979

No. 69A.—Detailed Account of Army Receipts for the Year ended 31st March 1902—*continued.*

HEADS OF RECEIPTS.	Government of India.		Madras Command.	Bombay Command.	Total.
	Bengal Command.	Punjab Command.			
	R	R	R	R	R
RECEIPTS UNDER GRANT VII.					
Barrack Establishments, Supplies and Services.					
Sale of Barrack Bedding, etc.	1,989	2,812	2,275	4,416	11,492
Recoveries for damaged or deficient Barrack Utensils, etc.	2,659	2,329	1,764	770	7,522
Value of Stores issued to other Departments	41	...	2,982	4	3,027
Miscellaneous	730	2,615	316	941	4,602
Special Services—					
Occupation of Chitral and its Communications	...	5	...	...	5
Total . R	5,419	7,761	7,337	6,131	26,648
Total India converted into £ at R15 = £1 . £					1,776
RECEIPTS UNDER GRANT IX.					
Medical Establishments, Supplies and Services.					
Sale of Medical Stores	6,013	8,745	7,007	13,590	35,355
Stoppages from Officers and Men in Hospitals	749	524	1,457	108	2,838
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	...	1,730	1,730
Value of Stores issued to other Departments	75,796	40,575	1,38,620	90,434	3,45,425
Miscellaneous	2,968	4,091	4,328	2,692	14,079
Special Services—					
Occupation of Chitral and its Communications	60	6	...	...	66
Wano Garrison	...	61	...	...	61
Total . R	85,586	54,002	1,51,412	1,08,554	3,99,554
Total India converted into £ at R15 = £1 . £					26,637
RECEIPTS UNDER GRANT X.					
Ordnance Establishments, Stores, and Camp Equipage.					
Arsenals and Depôts—					
Sale of Ordnance Stores and Camp Equipage	1,33,314	1,84,493	1 46,908	1,80,277	6,44,992
Work executed in Manufacturing Departments	230	117	159	1,870	2,376
Value of Stores issued to other Departments	1,75,264	1,81,351	2,70,120	2,25,366	8,52,101
Hyderabad Contingent	...	...	1,11,603	39,179	1,50,782
Miscellaneous	21,964	10,214	11,819	18,300	62,297
Factories—					
Sale of Ordnance Stores	2,99,619	27	23,698	96,136	4,19,480
Value of Stores issued to other Departments	12	...	...	8	20
Miscellaneous	4,429	2	456	2,138	7,025
Total in India . R	6,34 832	3,76,204	5,64,763	5,63,274	21,39,073
Total India converted into £ at R15 = £1 . £					142,605
In England:					
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military Stores, etc., £					10,908
Total . £					153,513
RECEIPTS UNDER GRANT XII.					
Education.					
Receipts for Damaged Library Books	2	...	...	6	8
Receipts from Schools, etc.	702	15,882	438	319	17,341
Miscellaneous	1	1	960	...	962
Total . R	705	15.883	1,398	325	18,311
Total India converted into £ at R15 = £1 . £					1,221

No. 69 A.—Detailed Account of Army Receipts for the Year ended 31st March 1902—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command	Bombay Command.	Total.
	R	R	R	R	R
RECEIPTS UNDER GRANT XIII.					
SEA TRANSPORT CHARGES.					
Table Money	2,950	1,921	3,783	2,644	11,298
Recoveries of Table Money, etc., in Indian Troop Service Transports	1,220	1,487	594	26,413	29,714
Miscellaneous	...	...	...	1	1
TOTAL IN INDIA R	4,170	3,408	4,377	29,058	41,013
Total India converted into £ at R15=£1 £					2,734
IN ENGLAND:					
Contribution by the Imperial Government in respect of cost of the Transport of Troops				£ 130,000	
Indian Troop Service: Receipts from the Admiralty, recoveries on account of messing, etc.				„ 10,874	
Passage of Officers and Troops: Recoveries on account of messing				„ 120	
					140,994
TOTAL £					143,728
RECEIPTS UNDER GRANT XIV.					
MISCELLANEOUS SERVICES.					
Fines and Forfeitures of Contractors and others	12,259	22,155	8,060	2,394	44,868
Miscellaneous	3,554	41,507	1,601	18,860	65,522
Special Services—					
Occupation of Chitral and its Communications	...	936	...	...	936
Wano Garrison	...	15	...	...	15
Tochi Garrison	...	3,164	...	...	3,164
Kohat-Kurram Force	83	8,812	...	...	8,895
Blockade of the Mahsud Waziris	2,814	1,42,485	...	637	1,45,936
North-West Frontier Field Operations	...	404	...	...	404
TOTAL IN INDIA R	18,710	2,19,478	9,661	21,891	2,69,740
Total India converted into £ at R15=£1 £					17,983
IN ENGLAND:					
Contribution by the Imperial Government in respect of Military charges for Aden				£ 100,000	
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst				„ 445	100,445
TOTAL £					118,428
RECEIPTS UNDER GRANT XVI.					
REWARDS FOR MILITARY SERVICES.					
Decorations and Medals	811	1,307	372	267	2,757
Total India converted into £ at R15=£1 £					184
RECEIPTS UNDER GRANT XVIII.					
MILITARY PENSIONS TO NATIVES.					
Miscellaneous	...	...	...	96	96
Total India converted into £ at R15=£1 £					6
RECEIPTS UNDER GRANT XIX.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Subscriptions towards Indian Military Service Family Pensions	4,19,789	2,07,284	2,14,089	2,20,701	10,61,863
Artillery Charitable Fund Recoveries	9	...	...	...	9
TOTAL IN INDIA R	4,19,798	2,07,284	2,14,089	2,20,701	10,61,87[illegible]
Total India converted into £ at R15=£1 £					70,792
IN ENGLAND:					
Subscriptions towards Indian Military Service Family Pensions £					21,278
TOTAL £					92,070
TOTAL RECEIPTS, MILITARY DEPARTMENT.					
IN INDIA	36,61,859	30,32,941	14,11,117	24,06,444	1,05,12,361
Total India converted into £ at R15=£1 £					700,82[illegible]
IN ENGLAND £					276,76[illegible]
TOTAL £					977,58[illegible]

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	R	R	R	R	R
GRANT 1.					
ARMY AND GARRISON STAFF.					
Commander-in-Chief	21,350	2,20,200	990	14,792	2,57,332
Lieutenant-Generals Commanding the Forces	91,939	1 00,677	90,227	1,15,294	3,98,137
Adjutant General's Department	1,26,182	3,59,702	1,09,149	1,25,064	7,20,097
Artillery Branch	20,653	1,01,426	21,468	21,107	1,64,654
Cavalry Branch	1,461	17,623	689	806	20,579
Musketry Inspection	65,338	95,382	47,680	46,858	2,55,258
Quarter Master General's Department	44,505	2,12,600	22,536	25,748	3,05,389
Quarter Master General's Department, Intelligence Branch	166	1,60,318	6	—22	1,60,468
Gymnastic Instruction	21,408	5,411	5,729	13,076	45,624
Army Signalling	1,954	18,205	1,099	19,201	40,459
Mounted Infantry Schools	14,652	25,819	12,811	15,159	68,441
District Commands and Staff	4,75,488	3,63,921	5,15,410	5,20,486	18,75,305
Garrison and Station Staff	1,96,018	2,16,153	1,44,556	1,11,382	6,68,109
Hill Sanitaria	1,19,835	66,664	31,039	71,824	2,89,362
Miscellaneous Depôts	...	...	37,693	61,436	99,129
Staff of Local Forces	104	85,659	...	...	85,763
Staff Miscellaneous	2,611	...	...	...	2,611
Special Services—					
Occupation of Chitral and its communications	39	39,675	...	...	39,714
Tochi Garrison	...	3,002	...	...	3,002
Gilgit Agency	...	258	...	...	258
TOTAL . R	12,03,703	20,92,695	10,41,082	11,62,211	54,99,691
Total India converted into £ at R15=£1 . . £					366,646
GRANT 2.					
ADMINISTRATIVE STAFF.					
Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	78,459	7,994	36,833	33,388	1,56,674
Accountant General, Military Department	1,77,321	50	...	...	1,77,371
Controller of Military Accounts—					
Central Branch	86,951	65,297	51,338	54,304	2,57,890
Accounts Branch	42,206	33,025	24,811	34,553	1,34,595
Pay Branch	1,46,969	1,13,474	98,992	1,02,929	4,62,364
Supply and Transport Branch	1,03,552	1,08,533	65,712	80,444	3,58,241
Supply and Transport Branch, Rangoon	...	...	79,995	...	79,995
Ordnance and Clothing Branch	74,954	18	63,468	398	1,38,838
Pay Offices	...	...	19,162	23,039	42,201
Pension Pay Offices and Pension Payments	243	15,467	60,785	17,498	93,993
Inspection, Special Duties and Probationers	25,009	10,722	17,485	9,861	63,077
Examiner, Ordnance Factory Accounts in India	59,702	...	...	...	59,702
Officers in charge, Treasure Chests	743	307	1,536	6,816	9,402
Special Services—					
Occupation of Chitral and its communications	...	15,271	...	23	15,294
Tochi Garrison	...	5,019	...	...	5,019
Gilgit Agency	...	2,476	...	...	2,476
TOTAL . R	7,96,109	3,77,653	5,20,117	3,63,253	20,57,132
Total India converted into £ at R15=£1 . . £					137,142

No. 6 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	R	R	R	R	R
European Army.					
Artillery	25,12,178	23,31,023	14,72,989	28,87,052	92,03,242
Cavalry	7,31,920	4,59,353	4,17,857	3,45,147	19,54,277
Engineers	..		4,775	2,504	7,279
Sub-Marine Mining	26,355	8,080	43,679	90,424	1,68,538
Infantry	64,29,030	57,67,193	35,44,634	48,55,995	2,05,96,852
Invalid and Veteran Establishment	10,047	...	19,863	...	29,910
Staff Corps	1,20,925	1,60,987	1,33,546	68,015	4,83,473
General List, Infantry	...	5,771	13,676	...	19,447
General Officers, unemployed	4,260	12,850	8,519	...	25,629
Colonels' Allowances	456	9,541	4,733	10,952	25,682
Army Reserve	5,879	590	2,384	2,898	11,751
Recruiting Rewards, etc.	16,22,430	16,94,120	9,50,599	15,70,816	58,37,965
Kit Money for Recruits on Enlistment	1,320	2,505	1,156	2,256	7,237
Annual Grant-in-aid of Half-mounting	985	7,182	1,888	4,179	14,234
Hutting Money	1,767	2,192	2,157	4,144	10,260
Batta	2,243	6,185	9,213	6,767	24,408
Postage Charges	14,080	13,489	6,935	9,517	44,021
Incidental Expenses of a Regimental nature	32,205	30,523	20,473	35,542	1,18,743
Purchase of Books and Periodicals	792	2,122	815	1,155	4,884
TOTAL	1,15,16,872	1,05,13,706	66,59,891	98,97,363	3,85,87,832
Total India converted into £ at R15=£1 . . £					2,572,522

IN ENGLAND:

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India—		
For the year 1901-1902	£605,000	
Less Refund of over-payments— For the year 1899-1900 . . . £148,548		
" 1900-1901 . . . " 172,331		
Adjustment through War Office, Miscellaneous Accounts . . . " 111		
	" 320,990	
Deduct—Moiety of special bounties granted to British soldiers for extension of their service in India	£220,000	64,010
Furlough allowances of Officers of the Indian Service		216,620
Furlough allowances of Officers and men of British Regiments serving in India		93,263
Advances to Regiments proceeding to India		541
Pay and allowances during Voyage, of Regiments returning from India		270
Outfit allowance to on Officer on promotion to commissioned rank		100
Deferred Pay issued to Non-commissioned Officers who took their discharge when on Furlough		701
Pay and allowances of Second Lieutenants on appointment		3,468
	£	378,973
TOTAL EUROPEAN ARMY	£	2,951,495

	Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
Native Army.					
Artillery	84,976	6,40,105	95,507	3,388	8,23,976
Body-Guard	67,541	...	44,732	51,034	1,63,307
Cavalry	33,86,991	54,93,446	7,09,652	23,96,379	1,19,86,468
Sappers and Miners	2,45,477	2,09,246	4,97,138	2,89,073	12,40,934
Sub-Marine Mining	6,379	...	8,805	19,356	34,540
Infantry	44,74,954	79,74,468	52,29,474	52,08,321	2,28,87,217
Recruiting Depôts	24,831	38,253	17,089	24,698	1,04,871
Hutting Money	73,680	1,87,914	70,132	45,818	3,77,544
Batta	19,500	10,069	92,937	47,397	1,69,903
Incidental Expenses of a Regimental nature	26,176	49,742	16,417	17,785	1,10,120
Kit Money for Recruits on Enlistment	61,532	92,871	57,262	80,665	2,92,330
Annual Grant-in-aid of Half-mounting	1,19,633	1,79,206	1,18,318	1,10,024	5,27,181
Postage Charges	11,646	18,746	10,808	10,766	51,966
Purchase of Books and Periodicals	12	...	175	669	856
Reserve Forces	2,69,583	5,90,135	75,067	1,05,724	10,40,509
Special Services.					
Occupation of Chitral and its communications	11,855	74,912	1,744	9,058	97,569
Tochi Garrison	891	64,963	...	...	65,854
Gilgit Agency	277	...	...	...	277
TOTAL NATIVE ARMY . R	88,85,934	1,56,24,076	70,45,257	84,20,155	3,99,75,422
Total India converted into £ at R15=£1 . . £					2,665,028
TOTAL. INDIA	2,04,02,806	2,61,37,782	1,37,05,148	1,83,17,518	7,85,63,254
TOTAL. **Total India converted into £ at R15=£1 . £**					5,237,550
TOTAL. ENGLAND . . . . . £					378,973

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA: Bengal Command.	GOVERNMENT OF INDIA: Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 4. SUPPLY AND TRANSPORT.	R	R	R	R	R
Establishments.					
Supervising Staff	2,34,257	1,01,160	1,11,056	73,909	5,20,382
Executive Establishment—Supply and Transport	6,90,414	9,51,891	5,58,252	4,93,931	26,94,488
Transport Enumeration	19,736	1,46,284	...	27,918	1,93,938
Ambulance Transport	68,347	1,22,847	1,29,901	86,507	4,07,602
Subordinate Establishments	5,57,526	9,22,035	3,06,371	4,17,538	22,03,470
Khedda Establishments (Dacca)	98,542	...	...	...	98,542
Cattle Depôt (Hoonsoor)	...	...	7,847	...	7,847
Agent for Government Consignments	19,453	...	...	...	19,453
Supplies.					
Provisions for Europeans	27,89,579	19,09,290	16,38,082	23,90,417	87,27,368
Provisions for Natives	2,90,978	31,186	6,90,386	7,10,847	17,23,397
Compensation to Natives for dearness of Provisions	8,03,794	9,52,781	8,23,959	6,98,532	32,79,066
Compensation to Native Cavalry for dearness of Forage	37,969	1,56,450	...	3,35,504	5,29,923
Purchase of Reserve Stock	10,022	44,507	4,806	21,423	80,758
Malt Liquor purchased locally	10,05,396	18,80,570	313	...	28,86,279
Rum	11,211	29,167	...	1,081	41,459
Expenditure connected with Dairy Farms	6,350	13,262	4,859	59,995	84,466
Contingent Expenses	36	32	20	...	88
Services.					
Hire of Transport	1,12,607	1,72,054	44,547	1,26,693	4,55,901
Sea and Inland Water Charges	84,260	188	1,28,123	1,92,599	4,05,170
Railway Charges	17,11,010	15,08,437	6,63,765	7,00,452	45,83,664
Charges in connection with Grass Cultivation	4,65,656	4,28,202	65,822	2,60,723	12,20,403
Feed of Horses, Battery Mules, Yaboos, Bullocks and Elephants	6,17,067	7,03,475	8,16,696	4,53,145	25,90,383
Purchase of Battery Bullocks and Elephants	...	3,660	...	253	3,913
Purchase and Repair of Gear for Battery Elephants and Bullocks	169	146	1,305	150	1,770
Regimental Equipment and Camp Contingencies	28,189	24,305	13,362	14,674	80,530
Implements, Godown Furniture, and Contingencies	2,19,566	99,168	45,877	93,011	4,57,622
Freight Charges of Stores from England	1,638	1,330	381	1,203	4,552
Khedda Charges (Dacca)	29,498	...	...	...	29,498
Cattle Depôt (Hoonsoor)	...	...	7,410	...	7,410
Reserves of Fodder	958	38,616	...	50,311	89,885
Miscellaneous	1,18,379	82,176	65,495	2,14,904	4,80,954
Transport Branch.					
Depôt and Regimental:					
Purchase of Animals	12,70,762	32,027	11,011	50,614	13,65,314
Feed of Animals	4,71,943	13,74,648	3,69,454	4,96,125	27,12,170
Permanent Hired Transport	37,700	...	...	19,427	57,127
Purchase and Repair of Gear, Carts, and Equipment	2,33,767	2,18,358	1,21,081	1,18,663	6,91,869
Rents and Repairs of Buildings	2,209	...	...	11	2,220
Cost of Uniform Clothing	1,73,950	1,26,800	8,623	19,943	3,29,316
Miscellaneous	58,169	1,16,691	8,864	23,560	2,07,284
Ambulance Transport:					
Purchase of Animals	789	...	...	...	789
Feed of Animals	2,902	...	...	...	2,902
Purchase and Repair of Doolies, Gear, Carts, and Equipment	7,809	9,195	1,903	10,619	29,526
Rents and Repairs of Buildings	401	...	...		401
Cost of Uniform Clothing	13	14	...	...172	199
Miscellaneous	1,634	2,376	236	4	4,250
	1,22,94,655	1,22,03,328	66,50,707	81,64,858	3,93,13,548
Deduct—Value of supplies to other Departments	*-5,18,961*	*1,47,996*	*1,36,433*	*1,16,934*	—*1,17,598*
	1,28,13,616	1,20,55,332	65,14,274	80,47,924	3,94,31,146
Special Services:					
Occupation of Chitral and its communications	69,469	8,30,685	14,104	2,548	9,16,806
Wano Garrison	*— 5*	824	...	...	819
Tochi Garrison	15,145	4,73,974	4,288	45	4,93,452
Gilgit Agency	320	1,22,356	...	...	1,22,676
Kajuri Kach and Jandola Garrisons	...	17	...	...	17
TOTAL IN INDIA . R	1,28,98,54[illegible]	1,34,83,188	65,32,666	80,50,517	4,09,64,916
Total India converted into £ at R15=£1 . £					2,730,994
IN ENGLAND:					
Stores for India:					
Commissariat . £					55,772
TOTAL . £					2,786,766

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay. Command.	Total.
	R	R	R	R	R
GRANT 10.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
Supervising Staff	2,849	2,68,790	220	95,463	3,67,322
Arsenals and Depôts	4,62,449	5,22,461	4,44,950	7,08,741	21,38,601
Manufacturing Establishments	16,74,297	234	3,70,733	6,24,571	26,69,835
Proof Department, Balasore	23,448	...	...	1,113	24,501
Fort Armaments	34,373	26,540	10,042	49,415	1,20,370
Stores—					
Local supplies of Stores for Arsenals and Depôts	7,47,964	3,43,219	91,178	2,77,474	14,59,835
Local supplies for Manufacturing Establishments	18,74,721	602	1,48,976	6,80,693	27,04,992
Repairs of Harness and Saddlery with Corps	3,291	3,985	2,099	1,979	11,354
Freight Charges of Stores from England (Arsenals and Depôt and Factories)	41,919	7,811	7 548	22,538	79,816
Gymnasia Stores and Apparatus	154	...	2,719	1,200	4,073
Army Signalling Stores and Equipment	5.354	1,568	522	2,417	9,861
Expenditure for Annual Practice, Field Train and Telegraph Stores and Equipment of the Corps of Sappers and Miners	33.809	...	39,144	23,849	96,802
Miscellaneous	59,824	67,715	40,453	45,543	2,13,535
Purchase and Repair of Camp Equipage	4,52,665	4,49,072	1,69,017	5,77,087	16,47,841
Purchase of Line Gear, etc.	35,851	53,263	28,650	22,699	1,40,463
	54,52,968	17,45,260	13,56,251	31,34,782	1,16,89,261
Deduct—Value of supplies to other Departments	*8,79.790*	*3,25,895*	*2,42,714*	*6,12,041*	*20,60,440*
	45,73,178	14,19,365	11,13,537	25,22,741	96,28,821
SPECIAL SERVICES:					
Occupation of Chitral and its communications	248	15,557	...	1,673	17,478
Tochi Garrison	...	298	...	...	298
Gilgit Agency	...	28	...	...	28
TOTAL IN INDIA . R	45,73,426	14,35,248	11,13,537	25,24,414	96,46,625
Total India converted into £ at R15=£1 . £					643,108

IN ENGLAND:	£	
Pay and expenses of Military Officers on special duty	7,427	
Pay and expenses of Military Officers under technical instruction	2,097	
Pay and expenses of Artificers on appointment to various Government Factories in India and other miscellaneous expenditure	1,609	
		11,133
Stores for India:		
Ordnance and Miscellaneous . £		1,147,238
		1,158,371
TOTAL . £		1,801,479

HEADS OF EXPENDITURE.	Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 11.					
ECCLESIASTICAL. (*a*)					
Chaplains to the Army.					
Church of Scotland	22,134	9,535	355	19,041	51,065
Church of Rome	90,771	70,247	44,428	60,007	2,65,453
Wesleyan Church	12,651	19,989	9,149	9,441	51,230
TOTAL . R	1,25,556	99,771	53,932	88,489	3,67,748
Total India converted into £ at R15=£1 . £					24,517
GRANT 12.					
EDUCATION.					
British Army Schools	18,659	59,728	11,461	32,582	1,22,430
Garrison Instruction	27,503	29,048	12,012	11,099	79,662
Lawrence Military Asylums	633	1,26,905	...	14,815	1,42,353
Lower Orphan Schools	3.729	...	...	...	3,729
Donations, etc., to Educational Institutions	8,452	6,019	1,04,891	3,574	1,22,936
TOTAL . R	58,976	2,21,700	1,28,364	62,070	4,71,110
Total India converted into £ at R15=£1 . £					31,407

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 39 page 95.

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA.		Madras Command.	Bombay Command.	TOTAL.
	Bengal Command.	Punjab Command.			
GRANT 13. SEA TRANSPORT CHARGES.	R	R	R	R	R
Sea Transport Charges, *viz.*, Passage Money of Officers Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	51,372	5,514	1,43,556	2,50,257	4,50,699
His Majesty's Indian Troop Service	6	...	...	6,70,781	6,70,787
Medical Comforts, etc.	2,346	2,492	221	210	5,269
TOTAL IN INDIA R	53,724	8,006	1,43,777	9,21,248	11,26,755
Total India converted into £ at R15 = £1 . £					75,117
IN ENGLAND:				£	
Indian Troop Service				196,521	
Passage of Officers and others not charged to Indian Troop Service				7,927	204,448
TOTAL . £					279,565
GRANT 14. MISCELLANEOUS SERVICES.					
Miscellaneous—					
Donation and grants-in-aid to Military and Regimental Institutions	38,096	12,655	7,694	9,317	67,762
Compensation for losses	5,313	7,758	8,441	3,483	24,995
Moonshee allowance	37,296	88,786	52,030	39,463	2,17,575
Extra Staff and Command allowance	13,545	27,388	733	2,312	43,978
Purchase and Rent of Land and Buildings	17,450	45,063	55,711	3,60,602	4,78,826
Camps of Exercise	41,419	32,694	42,606	42,965	1,59,684
Travelling charges	15,275	22,483	13,324	4,998	56,080
Printing	1,280	2,500	8,759	45,615	58,154
Telegrams	1,32,333	2,41,090	1 05,928	78,220	5,57,571
Contingencies	1,06,200	1,31,176	87,400	92,668	4,17,444
Miscellaneous	1,820	3,327	1,807	2,227	9,181
SPECIAL SERVICES:					
Occupation of Chitral and its Communications	5,332	31,736	...	507	37,575
Tochi Garrison	26	9 822	...	96	9,944
Gilgit Agency	938	...	...	...	938
Blockade of the Mahsud Waziris	4,69,356	18,57,565	31,276	1,56,141	25,14,338
Kohat Kurram Force	7,883	1,78,384	...	2	1,86,269
North-West Frontier Field Operations	28	13,995	...	231	14,254
TOTAL IN INDIA . R	8,93,590	27,06,422	4,15,709	8,38,847	48,54,568
Total India converted into £ at R15 = £1 . £					323,638
IN ENGLAND:					
Pay and expenses of Military Officers studying the Russian language . £					1,771
Stores for India:—North-West Frontier Military Operations . £					138
TOTAL					325,547
GRANT 15. VOLUNTEER CORPS.					
Establishments	4,67,502	1,10,228	3,51,552	2,03,732	11,33,014
Capitation Grants	4,08,102	81,945	3,09,920	1,95,767	9,95,734
Reserve Force	4,720	170	660	530	6,080
Miscellaneous	34,805	5,650	22,233	10,738	73,426
TOTAL . R	9,15,129	1,97,993	6,84,365	4,10,767	22,08,254
Total India converted into £ at R15 = £1 . £					147,217
GRANT 16. REWARDS FOR MILITARY SERVICES.					
Good Service Pensions	83	...	...	...	83
Victoria Cross	...	...	112	187	299
Annuities for Meritorious Services	283	...	150	150	583
Gratuities for Meritorious Services	...	...	75	...	75
NATIVE ARMY:					
Order of British India	16,687	30,669	7,856	10,394	65,606
Order of Merit	2,275	11,097	965	893	15,230
Annuities	410	777	391	383	1,961
Gratuities	1,125	2,543	1,625	1,300	6,593
Decorations and Medals	14,739	120	170	69	15,098
TOTAL IN INDIA . R	35,602	45,206	11,344	13,376	1,05,528
Total India converted into £ at R15 = £1 . £					7,035
IN ENGLAND:					
Cost of Medals . £					4
TOTAL . £					7,039

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA.		Madras Command.	Bombay Command.	TOTAL.
	Bengal Command.	Punjab Command.			
	R	R	R	R	R
GRANT 17.					
MILITARY PENSIONS TO EUROPEANS.					
Retired and Invalid Pensions	3,23,193	1,59,332	3,38,483	2,11,300	10,32,308
Wound Pensions	18,962	2,578	1,762	1,360	24,662
Gratuities	939	3,724	30	5,021	9,714
TOTAL IN INDIA . R	3,43,094	1,65,634	3,40,275	2,17,681	10,66,684
Total India converted into £ at R15=£1 . . . £					71,112
IN ENGLAND:					
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:				£	
For the year 1901-1902				587,280	
Less—Refund of over-payment for the year 1900-1901				*—32,718*	
				554,562	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,650,391	
Pay of Non-effective Colonels of Royal Artillery				22,479	
Compassionate Allowances of Officers removed from the Service, &c.				1,749	
Pensions of Non-commissioned Officers and soldiers				4,620	
Gratuities				96	
					2,233,897
TOTAL . £					2,305,009
GRANT 18.					
MILITARY PENSIONS TO NATIVES.					
Retired, Invalid, and Wound Pensions	16,23,716	19,16,976	19,31,334	10,18,724	64,90,750
Gratuities	23,381	50,148	15,255	41,718	1,30,502
Family Pensions	1,24,921	2,00,601	2,28,793	90,322	6,44,637
TOTAL . R	17,72,018	21,67,725	21,75,382	11,50,764	72,65,889
Total India converted into £ at R15=£1 . . . £					484,393
GRANT 19.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Family Pensions	48,915	12,552	80,440	42,350	1,84,257
Artillery Charitable Fund	87	...	...	1,191	1,278
Indian Military Service Family Pensions	22,105	...	8,196	6,573	36,874
Percentage	...	...	...	183	183
Compassionate Allowances	10,212	6,018	763	...	16,993
TOTAL IN INDIA . R	81,319	18,570	89,399	50,297	2,39,585
Total India converted into £ at R15=£1 . . . £					15,972
IN ENGLAND:				£	
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty				11,006	
Pensions of Widows and Families of Officers, &c., of the Indian Service				64,966	
Indian Military Service Family Pensions, towards which the Officers subscribed				39,706	
Gratuities to Widows and Families of Officers killed in action				1,220	
					116,898
TOTAL . £					132,870
GRANT 20.					
DEPARTMENTAL PENSIONS AND GRATUITIES.					
Pensions	2,88,579	38,241	1,60,491	1,44,429	6,31,740
Compassionate Allowances	1,174	3,056	952	1,532	6,714
Gratuities	2,128	3,852	2,629	2,395	11,004
TOTAL . R	2,91,881	45,149	1,64,072	1,48,356	6,49,458
Total India converted into £ at R15=£1 . . . £					43,297
UNADJUSTED EXPENDITURE.					
Issues to Military Department not brought to account	*—1,94,778*	*—3,03,246*	*—41,907*	20,759	*—5,19,172*
Transfers between Military Departments	26,463	9,408	...	735	36,606
Unadjusted Expenditure charged to Advances	*—18,575*	3,49,520	19,140	*—4,279*	3,45,806
TOTAL	*—1,86,890*	55,682	*—22,767*	17,215	*—1,36,760*
Total India converted into £ at R15=£1 . . . £					*—9,117*
TOTAL EXPENDITURE, MILITARY DEPARTMENT:					
IN INDIA	5,07,23,220	5,23,83,039	3,03,69,802	3,72,37,028	17,07,13,089
Total India converted into £ at R15=£1 . . . £					11,380,872
IN ENGLAND . . . £					4,383,059
TOTAL . £					15,763,931

No. 69C.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1901-1902.

	BENGAL COMMAND.			PUNJAB COMMAND.			MADRAS COMMAND.			BOMBAY COMMAND.			TOTAL.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-commissioned Officers and Privates.	TOTAL.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	142	(*a*)4,137	4,279	127	(*b*)4,654	4,781	86	(*c*)2,614	2,700	143	(*d*)4,339	4,482	498	15,744	16,242
Cavalry	87	1,789	1,876	87	1,788	1,875	58	1,192	1,250	29	596	625	261	5,365	5,626
Engineers*	77	...	77	86	...	86	36	...	36	51	...	51	250	...	250
Sub-Marine Mining Service	1	15	16	...	...	...	2	21	23	4	46	50	7	82	89
Infantry	493	17,080	17,573	406	14,062	14,468	290	10,040	10,330	319	11,044	11,363	1,508	52,226	53,734
Invalid and Veteran Establishment	2	2	4	...	...	...	3	5	8	...	...	...	5	7	12
Staff Corps*	294	...	294	190	...	190	206	...	206	179	...	179	869	...	869
General List, Infantry	2	...	2	1	...	1	2	...	2	1	...	1	6	...	6
General Officers unemployed	10	...	10	8	...	8	2	...	2	6	...	6	26	...	26
TOTAL EUROPEAN ARMY	1,108	23,023	24,131	905	20,504	21,409	685	13,872	14,557	732	16,025	16,757	3,430	73,424	76,854
NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
Artillery	5	339	344	41	2,787	2,828	5	305	310	...	...	...	51	3,431	3,482
Body-Guard	2	121	123	...	...	...	2	72	74	2	70	72	6	263	269
Cavalry	120	6,250	6,370	188	9,845	10,033	36	1,848	1,884	87	4,682	4,769	431	22,625	23,056
Sappers and Miners	54	1,419	1,473	...	...	...	57	1,537	1,594	37	911	948	148	3,867	4,015
Sub-Marine Mining	...	30	30	...	...	...	...	40	40	...	74	74	...	144	144
Infantry	288	22,115	22,403	533	40,247	40,780	319	24,767	25,086	305	24,436	24,741	1,445	111,565	113,010
TOTAL NATIVE ARMY	469	30,274	30,743	762	52,879	53,641	419	28,569	28,988	431	30,173	30,604	2,081	141,895	143,976
TOTAL EUROPEAN AND NATIVE ARMY	1,577	53,297	54,874	1,667	73,383	75,050	1,104	42,441	43,545	1,163	46,198	47,361	5,511	215,319	220,830

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(*a*) Includes 243 Native Drivers' Establishments who are fighting men.
(*b*) " 1,441 " "
(*c*) " 380 " "
(*d*) " 542 " "

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Special Defence Works.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Special Defence Works .	70	Expenditure	214	...	...
			Total .		...

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS for, and to end of, the Year 1901-1902.

	Amount Expended. To end of previous year.	Amount Expended. During the year.	Amount Expended. To end of the year.
INDIA.			
COAST DEFENCES.	R	R	R
Aden Defences	32,45,671	...	32,45,671
Bombay "	41,08,927	...	41,08,927
Karachi "	17,64,922	...	17,64,922
Burma "	20,01,797	...	20,01,797
Bengal "	14,28,206	...	14,28,206
Pontoon sheers for landing heavy guns in Bombay, Karachi, and Aden	1,50,092	...	1,50,092
Total Coast Defences	1,26,99,615	...	1,26,99,615
FRONTIER DEFENCES.			
Punjab and Baluchistan.			
Improving the Bala Hissar, Peshawar	78,799	...	78,799
Water-supply, Jamrud	19,196	...	19,196
" Defensible Serai and Road, Landi Kotal	2,61,317	...	2,61,317
" Arsenal and Defensible position, Rawalpindi	21,49,367	...	21,49,367
Defensible position, Attock	9,70,894	...	9,70,894
Improving water-supply at Ghazi Ghât	5,309	...	5,309
Improvements to Ferozepur Arsenal Defences, etc.	4,33,634	...	4,33,634
Entrenched position and Block-houses for Railway Bridge at Sukkur	5,59 094	...	5,59,094
Block-houses for Railway Bridge over Sutlej near Bhawalpur	18,538	...	18,538
New Defensible Post, including accommodation at Mooltan	7,53,342	...	7,53,342
Block-houses for Railway Bridge over Chenab near Sher Shah	26,059	...	26,059
Bridge-head, Sher Shah	1,977	...	1,977
Defences of Post, Loralai	23,293	...	23,293
Miri Defences and Quetta Arsenal	13,27,946	...	13,27,946
Sind-Peshin Railway Defences	79,439	...	79,439
Defensible position in front of Quetta	18,28,181	...	18,28,181
Storage of guns, ammunition and tramway, Quetta	52,984	...	52,984
Accommodation for Ordnance Establishment, "	15,993	...	15,993
Staff Quarters, Peshin	11,343	...	11,343
Defences of Railway Bridge over the Lora at Said Hamid	48,967	...	48,967
Chaman Post, Depôt for Stores, Magazine, etc.	2,12,951	...	2,12,951
Defences, Khojak Tunnel	1,51,075	..	1,51,075
Targets for Experiments at Pur	14,281	...	14,281
Communications, Peshin	20,31,148	...	20,31,148
Remodelling emplacements, Quetta	21,529	...	21,529
Total Frontier Defences	1,10,96,656	...	1,10,96,656
ARMAMENTS.			
Aden Defences	27,37,527	...	27,37,527
Other than for Aden—			
Coast Defences	1,45,95,425	...	1,45,95,425
Frontier Defences	34,40,583	...	34,40,583
Total Armaments	2,07,73,535	...	2,07,73,535
Total Works and Armaments	4,45,69,806	...	4,45,69,806
Deduct—Chargeable to Ordinary Military Works Grant	*(a)15,04,091*	...	*15,04,091*
Establishment	4,30,65,715	...	4,30,65,715
Tools and Plant	42,97,728	...	42,97,728
Suspense	3,64,338	...	3,64,338
Profit and Loss	...	...	...
	1,060	...	1,060
Total Special Defence Works	4,77,28,841	...	4,77,28,841
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden	*9,08,053*	...	*9,08,053*
	4,68,20,788	...	4,68,20,788
Deduct—Payments by Secretary of State brought to account in India	*2,25,69,797*	...	*2,25,69,797*
Net Outlay in India	2,42,50,991	...	2,42,50,991
Total India converted into £ at R15=£1 £	1,616,733	...	1,616,733
Expenditure in England—			
On moiety, Aden Defences "	137,430	...	137,430
" Armaments "	1,205,784	...	1,205,784
" Other Stores, etc., for India "	108,469	...	108,469
Total Expenditure on Special Defence Works £	3,068,416	...	3,068,416

	R
(a) Aden Defences	4,56,744
Bombay "	1,10 360
Karachi "	98,751
Rangoon "	1,61,185
Bengal "	21,086
Sukkur "	39,237
Ferozepore Arsenal	2,04,860
Defensible Post, Mooltan	4,11,868
	15,04 091

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section M.—Provincial.

Expenditure £1,072,310.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial	216	2,260,434	...	...
	72	Provincial Balances, Surpluses and Deficits.	217	2,470,176	64,253	1,010,009
	73	Local Balances, Surpluses and Deficits	218	1,090,075	31,386	157,940
		Provincial and Local Surpluses and Deficits	...	...	95,639	1,167,949
	74	Net Provincial and Local Surplus	219	...	...	1,072,310

No. 71.—ACCOUNT of CONTRIBUTIONS between IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1901-1902.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+4,66,000	+39,05,000	+1,56,000	*−14,19,000*	+3,83,000	+2,58,000	+16,46,000	+76,10,000	+1,30,05,000
Special Contributions—									
In consequence of subsequent modifications of the Provincial Settlements	*−2,000*	*−7,50,000*	+3,80,000	*−3,68,511*	+24,448	+1,03,659	+35,281	+1,50,056	*−4,27,067*
In aid of Plague Expenditure	...	...	...	...	...	...	...	...	...
In aid of Famine Expenditure	...	...	...	...	...	...	...	...	...
In aid of Special Police, Public Works and Miscellaneous Expenditure	...	...	+41,011	...	...	+4,74,793	+2,29,503	+1,39,216	+8,84,523
To cover the Provincial deficits of the year	...	...	...	...	...	...	...	...	...
In aid of Provincial Resources generally	+33,39,000	...	+2,00,000	...	...	+16,40,000	+42,14,000	+1,10,50,000	+2,04,43,000
In adjustment of Inter-provincial transactions	+1[illegible],649	...	+9,371	*−16,208*	*−4,585*	...	...	*−7,175*	+1,052
Total Special Contributions	+33,56,649	*−7,50,000*	+6,30,382	*−3,84,719*	+19,863	+22,18,452	+44,78,784	+1,13,32,097	+2,09,01,508
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+38,22,649	+31,55,000	+7,86,382	*−18,03,719*	+4,02,863	+24,76,452	+61,24,784	+1,89,42,097	+3,39,06,508
LAND REVENUE DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS—									
Imperial	43,42,771	1,10,46,018	20,55,760	2,98,35,165	4,78,28,153	1,58,48,247	4,19,52,363	2,68,83,156	17,97,91,633
Provincial	43,42,770	2,20,92,036	41,11,519	99,45,055	1,59,42,718	1,05,65,498	1,39,84,121	89,61,052	8,99,44,769
TOTAL	86,85,541	3,31,38,054	61,67,279	3,97,80,220	6,37,70,871	2,64,13,745	5,59,36,484	3,58,44,208	26,97,36,402
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTIONS—									
Imperial (a)	5,20,122	78,91,018	12,69,378	3,16,38,884	4,74,25,290	1,33,71,795	3,58,27,579	79,41,059	14,58,85,125
Provincial (a)	81,65,419	2,52,47,036	48,97,901	81,41,336	1,63,45,581	1,30,41,950	2,01,08,905	2,79,03,149	12,38,51,277
Net Contribution from Imperial to Provincial R 3,39,06,508 converted into £ at R15=£1 . £									2,260,434

(a) Does not include Land Revenue wholly Imperial or Provincial.

No. 72.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1902.

	Opening Balance.	RECEIPTS.		TOTAL.	DISBURSEMENTS.		TOTAL.	Closing Balance.	PROVINCIAL SURPLUSES.	PROVINCIAL DEFICITS.
		Revenue as per Account No. 9.	Transfers between Provincial and Local.		Expenditure as per Account No. 10.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	1,17,14,221	19,422	1,17,33,643	93,45,465	1,45,730	94,91,195	22,42,448	22,42,448	...
Burma	1,30,61,562	3,61,78,372	3,72,260	4,96,12,194	3,57,81,457	13,890	3,57,95,347	1,38,16,847	7,55,285	...
Assam	4,53,027	72,63,424	4,404	77,20,855	68,77,562	2,42,913	71,20,475	6,00,380	1,47,353	...
Bengal	42,61,612	4,93,23,527	2,45,320	5,38,30,459	4,77,04,130	12,20,547	4,89,24,677	49,05,782	6,44,170	...
United Provinces of Agra and Oudh	48,44,227	3,62,46,315	4,60,991	4,15,51,533	3,57,12,089	19,59,005	3,76,71,094	38,80,439	...	9,63,788
Punjab	...	2,14,53,912	7,96,416	2,22,50,328	2,07,20,113	33,865	2,07,53,978	14,96,350	14,96,350	...
Madras	2,45,861	3,75,85,321	2,71,948	3,81,03,130	3,35,14,631	3,01,341	3,38,15,972	42,87,158	40,41,297	...
Bombay	...	5,14,22,760	1,13,765	5,15,36,525	4,48,98,007	8,15,283	4,57,13,290	58,23,235	58,23,235	...
TOTAL . R	2,28,66,289	25,11,87,852	22,84,526	27,63,38,667	23,45,53,454	47,32,574	23,92,86,028	3,70,52,639	1,51,50,138	9,63,788
Converted into £ at R15=£1 . £								2,470,176	1,010,009	64,253
Net Provincial Surplus . £									945,756	

No. 73.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1902.

	Opening Balance.	Receipts.		Total Revenue and Transfers.	Debt (Deposit and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Fund Surpluses, excluding Debt.	Incorporated Local Fund Deficits, excluding Debt.
		Revenue as per Account No. 11.	Transfers between Provincial and Local.				Expenditure as per Account No. 12.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
India, General	1,25,605	2,32,203	...	2,32,203	100	3,57,908	2,11,991	...	2,11,991	6,000	2,17,991	1,39,917	20,212	...
Central Provinces	(f) 1,07,339	15,18,759	(a) 1,47,554	16,66,313	2,38,185	20,11,837	12,94,594	(a)21,246	13,15,840	2,22,064	15,37,904	4,73,933	3,50,473	...
Burma	12,04,472	25,36,560	13,890	25,50,450	...	37,54,922	20,51,874	3,72,260	24,24,134	1,095	24,25,229	13,29,693	1,26,316	...
Assam	2,38,881	9,24,930	2,42,913	11,67,843	47,044	14,53,768	11,43,509	4,404	11,47,913	43,186	11,91,099	2,62,669	19,930	...
Bengal	(g) 11,83,180	69,07,086	12,20,547	81,27,633	38,42,420	1,56,19,183	83,53,106	2,45,320	85,98,426	33,19,511	1,19,17,937	37,01,246	...	4,70,793
United Provinces of Agra and Oudh	16,47,760	1,07,33,812	(b) 19,87,253	1,27,21,065	1,75,771	1,45,44,596	1,18,66,296	(b)4,89,239	1,23,55,535	90,959	1,24,46,494	20,98,102	3,65,530	...
Punjab	(g) 12,83,180	50,62,268	(c) 37,934	51,00,202	2,24,946	66,08,328	39,37,980	(c)8,00,485	47,38,465	2,22,201	49,60,666	16,47,662	3,61,737	...
North West Frontier Province	(h) 1,19,621	1,60,315	...	1,60,315	1,853	2,81,789	1,37,594	...	1,37,594	4,295	1,41,889	1,39,900	22,721	...
Madras (i)	(f) 25,28,807	1,40,45,697	(d)3,06,699	1,43,52,396	52,39,974	2,21,21,177	1,33,27,279	(d)2,77,306	1,36,04,585	45,28,350	1,81,32,935	39,88,242	7,47,811	...
Bombay	(f) 21,84,217	43,95,818	(e)10,09,840	54,05,658	63,329	76,53,204	47,42,968	(e)3,08,322	50,51,290	32,159	50,83,449	25,69,755	3,54,368	...
Total . R	1,30,89,012	4,65,17,448	49,66,630	5,14,84,078	98,33,622	7,44,06,712	4,70,67,191	25,18,582	4,95,85,773	84,69,820	5,80,55,593	1,63,51,119	23,69,098	4,70,793
Converted into £ at R15=£1 . £												1,090,075	157,940	31,386
Net Local Surplus . . £													126,554	

(a) Includes R 1,824 on account of transfers from one Local Fund to another.
(b) " R 28,248 " " " "
(c) " R 4,069 " " " "
(d) " R 5,358 " " " "
(e) " R1,94,557 " " " "

(f) Differs from last year's closing balance by 1 for corrections since made.
(g) Differs from last year's closing balance by 1,19,621 transferred to the North-West Frontier Province in the course of the year and by 2 for corrections since made.
(h) Represents balance transferred from the Punjab in the course of the year.
(i) Excludes the capital transactions of Local Boards (See Account No. 94).

No. 74.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1902.

	Provincial Surpluses, as per Account No. 72.	Local Fund Surpluses, as per Account No. 73.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 72.	Local Fund Deficits, as per Account No. 73.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	R	R	R	R	R	R	R	R
India, General	...	20,212	20,212	...	...	...	20,212	...
Central Provinces	22,42,448	3,50,473	25,92,921	...	...	...	25,92,921	...
Burma	7,55,285	1,26,316	8,81,601	...	...	...	8,81,601	...
Assam	1,47,353	19,930	1,67,283	...	...	...	1,67,283	...
Bengal	6,44,170	...	6,44,170	...	4,70,793	4,70,793	1,73,377	...
United Provinces of Agra and Oudh	...	3,65,530	3,65,530	9,63,788	...	9,63,788	...	5,98,258
Punjab	14,96,350	3,61,737	18,58,087	...	...	...	18,58,087	...
North-West Frontier Province	...	22,721	22,721	...	...	...	22,721	...
Madras	40,41,297	7,47,811	47,89,108	...	...	...	47,89,108	...
Bombay	58,23,235	3,54,368	61,77,603	...	...	...	61,77,603	...
TOTAL . R	1,51,50,138	23,69,098	1,75,19,236	9,63,788	4,70,793	14,34,581	1,66,82,913	5,98,258
NET PROVINCIAL AND LOCAL SURPLUS . R							1,60,84,655	
Do. Converted into £ at R15=£1 £							1,072,310	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section N.—Railway and Irrigation Capital not charged to Revenue.

Revenue £3,874,853. Expenditure £7,320,390.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	75	General Abstract of Expenditure and Results (Summary)	222	...	...	...
	76	State Railways—Construction	224	...	...	3,523,601
Account of capital raised through Companies towards outlay on State Railways	76A	Debenture capital raised by Companies	226	...	764,098	
	76B	Detailed Account of East Indian Railway	226	947,625	...	...
	76C	" " Eastern Bengal Railway	227	345,035	...	...
	76D	" " Oudh and Rohilkhand Railway	228	148,911	...	...
	76E	" " North-Western Railway	229	349,053	...	...
	76F	" " South Indian Railway	230	28,605	...	...
	76G	" " Great Indian Peninsula Railway	231	24,892	...	...
	77	Irrigation Works—Construction	234	...	...	547,551
Redemption of Liabilities.	78	Capital Charge involved in Redemption of Liabilities	235	...	...	...
General Public Works Statements.	79	Details of Expenditure on Establishment	236	...	...	...
	80	Charges for Establishment and the percentage it bears to the outlay on works and repairs	240	...	...	...
	80A	Details and distribution of Expenditure on Tools and Plant	242	...	...	...
Capital Account of Indian Railway Companies.	81	Capital raised and deposited by Companies	244	...	2,304,730	...
		Outlay of Railway Companies and Repayments	244	...	806,025	3,249,238
				TOTAL	3,874,853	7,320,390

No. 75.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

YEARS.	No. of Items.	CONSTRUCTION.*						
		RAILWAYS.			IRRIGATION.			
		India.	England.	TOTAL.	India.	England.	TOTAL.	Total Construction.
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77 .	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77 . .	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78 . . .	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79 . . .	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80 . . .	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81 . . .	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82 . .	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83 . . .	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84 . . .	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85 . . .	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86 . . .	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87 . . .	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88 . . .	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89 . . .	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90 . . .	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91 . . .	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92 . . .	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93 . . .	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94 . . .	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95 . . .	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96 . . .	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97 . . .	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98 . . .	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99 . . .	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900 . . .	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901 . . .	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902 . . .	27	2,603,691	853,201	3,456,892	615,541	12,175	627,716	4,084,608
TOTAL .		(b)52,890,114	27,297,388	80,187,502	20,993,912	3,110,136	24,104,048	104,291,550

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at R15=£1.

(b) Includes expenditure from Capital raised through Companies towards outlay on State Railways. (See Account No. 76A).

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS and

STATE RAILWAYS.		India, General.	Central Provinces.	Burma.	Assam.
India	R	1,57,49,227	*—1,02,349*	...	70,79,230
Add—Difference on account of exchange .	R	12	24	...	...
Deduct—Charged to Revenue	R	...	...	...	*—5,028*
Net—India .	R	1,57,49,239	*—1,02,325*	...	70,84,258
Converted at R15=£1 .	£	1,049,949	*—6,822*	...	472,284
England	£	*—2,953*	2,094	...	...
TOTAL .	£	1,046,996	*—4,728*	...	472,284
IRRIGATION.					
India	R	...	...	12,57,866	...
Add—Difference on account of exchange .	R	...	...	...	...
Net—India .	R	...	...	12,57,866	...
Converted at R 15=£1 .	£	...	...	83,858	...
England	£	...	...	...	...
TOTAL .	£	...	...	83,858	...

on STATE RAILWAYS and IRRIGATION WORKS.

respect of transactions in India.]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.¶									Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	CHARGED AGAINST REVENUE.							Not charged to Revenue.	Total Construction.		
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure &c., on Railways not originally charged to Construction	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.				
	Railways.	Irrigation Works.									
	9	10	11	12	13	14	15	16=8—15	17=8	18	19
	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	3,627,837	9,573,056†	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	2,698,042	586,300	3,284,342
8	*—88,752*	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	*—188,540*	15,936	199	504,315	2,738,118	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	2,182,066	...	2,182,066
16	...	49,594	...	37,123	*—782*	13,756	99,691	2,243,757	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	2,850,688	...	2,850,688
18	656,312	40,529	...	*—70*	226,324	7,007	930,102	2,657,527	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	3,316,418	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	4,325,692	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	3,579,026	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	4,143,952	...	4,143,952
26	...	31,114	...	‡4,239	(*a*)*—52,068*	4,207	*—12,508*	4,040,958	4,028,450	5,922,350	9,950,800
27	...	70,693	...	...	*—66,709*	§9,472	13,456	4,071,152	4,084,608	...	4,084,608
	4,827,523	1,398,972	2,938,755	824,652	1,285,679	3,956,440	15,232,021	(*b*) 89,059,529	104,291,550	39,472,243	143,763,793

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

R1,06,750 Debt incurred in India.

‡ Survey outlay brought on to the construction account of the following Railways—

Allahabad-Fyzabad	3,387
Jech-Doab	852
	£4,239

§ Is made up thus—

Bengal Canals	3,097
Madras "	377
Bombay "	3,968
United Provinces of Agra and Oudh Canals	2,030
	£9,472

(*a*) Includes £51,246 outlay on Cherra-Companyganj Railway written off.

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1901-1902.

Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
61,38,841	12,25,004	17,10,334	67,42,911	5,02,270	3,90,45,468
3,227 ...	1,530 ...	5,058 ...	43 *—9,95,605*	... ...	9,894 *—10,00,633*
61,42,068	12,26,534	17,15,392	77,38,559	5,02,270	4,00,55,995
409,471 303,039	81,769 105,720	114,360 445,301	515,904 ...	33,485 ...	2,670,400 853,201
712,510	187,489	559,661	515,904	33,485	3,523,601
—30,154	*2,70,091*	37,62,878	7,08,736	21,34,008	81,03,425
...	...	85	...	...	85
—30,154	2,70,091	37,62,963	7,08,736	21,34,008	81,03,510
—2,010 ...	18,006 ...	250,864 7,317	47,249 ...	142,267 ...	540,234 7,317
—2,010	18,006	258,181	47,249	142,267	547,551

No. 76.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Provinces and Railways.	No. of Items.	Expenditure during the year. Construction (including Plant and Rolling-stock.)	General Charges.	Stores and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	Net Outlay.
		R	R	R	R	R	R
India, General.							
East Indian	1	1,56,43,262	3,77,829	...	19,079	17,87,627	1,42,14,385
Rajputana-Malwa including Godhra-Rutlam-Nagda	2	15,81,362	37,603	...	...	1,13,051	15,05,914
Palanpur-Deesa	3	...	...	...	...	...	...
Bhopal	4	2,06,467	...	...	...	...	2,06,467
State Railway Stores	5	...	...	351	...	...	351
Expenditure in England for Stores purchased and remaining unappropriated	6	...	...	...	...	2,22,177	-2,22,177
Central Provinces.							
Warora Colliery	7	17,148	274	...	...	88,337	−70,915
Umaria Colliery (Depreciation on works)	8	...	...	...	...	...	...
Bilaspur-Etawah	9	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	10	...	...	...	...	...	...
Burma.							
Burma	11	...	...	...	...	...	...
Assam.							
Assam-Bengal { Part I	12	53,287	..	...	...	...	53,287
Assam-Bengal { Part II	13	75,86,786	...	...	...	5,92,157	69,94,629
Chittagong Jetties	14	36,342	...	...	...	...	36,342
Jorhat	15	−10,383	...	5,451	96	...	−5,028
Bengal.							
Eastern Bengal system	16	53,41,845	42,803	...	...	2,09,120	51,75,528
Kaunia-Dhubri Extension	17	27,99,180	1,23,505	...	...	...	29,22,685
Tirhoot	18	31,11,048	1,79,881	...	6,016	6,95,472	25,89,441
Ranaghat-Bhagwangola	19	...	...	...	...	...	...
United Provinces of Agra and Oudh.							
Oudh and Rohilkhand	20	19,22,720	11,873	3,00,359	1,287	...	22,33,665
Allahabad-Fyzabad	21	56,708	54,062	4,67,257	...	...	5,78,027
Agra-Delhi Chord	22	635	...	...	...	...	635
Lucknow-Bareilly	23	...	...	...	...	...	...
Punjab.							
North Western	24	40,19,342	28,368	11,88,475	394	...	52,35,791
Khushalgarh-Kohat-Thal	25	16,23,927	2,24,047	10,03,175	312	...	28,50,837
Jech Doab	26	1,29,806	13,326	5	...	...	1,43,137
Peshawar Railway Reserve Material	27	...	...	1,65,149	...	...	1,65,149
Frontier Railway Reserve Material	28	...	...	...	...	...	...
Petroleum Operations, Baluchistan	29	...	...	...	...	...	...
Jullunder-Hoshiarpur	30	...	...	...	...	...	...
Ludhiana-Ferozepur	31	...	...	...	...	...	...
Madras.							
South Indian	32	4,52,369	2,944	...	...	26,230	4,29,083
Do. Madura Pamban Section	33	31,31,980	2,57,899	...	2,734	3,09,989	30,77,156*
Tinnevelly-Quilon (British Section)	34	12,10,923	93,478	3,62,421	5,786	...	16,61,036*
Do. do. (Native State Section)	35	23,85,530	2,04,532	10,57,341	2,502	...	36,44,901*
East Coast, Northern Section	36	...	...	...	...	...	...
North-East line, Madras Railway	37	1,50,128	8,325	...	19	12,37,419	−10,78,985
Bezwada Extension	38	5,162	...	...	...	...	5,162
Guntakal-Mysore Frontier	39	206	...	...	...	...	206
Bellary-Kistna	40	...	...	...	...	...	..
Mayavaram-Mutupet	41	−13,98,092	83,354	3,19,133	...	...	−9,95,605
Vizagapatam-Raipur	42	...	...	...	...	...	...
Bombay.							
Great Indian Peninsula	43	3,45,372	6,400	21,606	...	...	3,73,378
Jodhpur-Hyderabad (British Section)	44	1,75,311	6,616	...	2	53,033	1,28,892
Southern Mahratta (Depreciation on works)	45	...	...	...	...	...	...
Total Construction of State Railways	...	5,05,78,371	17,57,119	48,90,723	38,227	53,34,612	5,18,53,374
Total Converted into £ at R15=£1 . . £							3,456,892

		£
Charged to Revenue	Famine Relief and Insurance	...
	Construction of Railways charged against Revenue	−66,709
	Preliminary Expenditure, etc., not originally charged to Construction	...
Not charged to Revenue	India	2,670,400
	England	853,201
Total		[illegible]

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, Year 1901-1902.

Number of Items.	TOTAL EXPENDITURE TO END OF THE YEAR.						REMARKS.
	Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct Receipts on Capital Account.*	NET OUTLAY.	
	R	R	R	R	R	R *	
1	12,32,64,800	35,95,029	1,10,49,205	13,79,09,034	*1,00,76,454*	12,78,32,580	*See* Account No. 76B.
2	14,10,61,481	91,88,058	46,27,850	15,54,77,389	*2,87,731*	15,51,89,658	
3	4,03,367	14,897	...	4,18,264	(*a*) *1,85,000*	2,33,264	(*a*) Contribution by the Palanpur Durbar.
4	26,95,174	...	...	26,95,174	*4,111*	(*b*)26,91,063	(*b*) Represents amount contributed by the State for Construction R26,30,493 and Survey Charges R60,570.
5	25,960	...	797	26,757	*2,521*	24,236	
6	...	...	7,12,704	7,12,704	...	7,12,704	
7	14,44,870	9,524	1,47,298	16,01,692	*1,806*	15,99,886	
8	1,82,672	...	...	1,82,672	...	1,82,672	
9	75,132	...	...	75,132	...	75,132	
10	6,57,038	...	...	6,57,038	...	6,57,038	
11	7,02,26,632	69,03,995	...	7,71,30,627	*2,18,303*	7,69,12,324	
12	36,57,170	...	...	36,57,170	...	36,57,170	
13	5,59,58,798	...	15,36,477	5,74,95,275	...	5,74,95,275	
14	6,62,562	...	...	6,62,562	...	6,62,562	
15	8,26,835	41,247	40,689	9,08,771	*3,673*	9,05,098	
16	8,88,69,176	50,09,413	33,30,733	9,72,09,322	*12,47,564*	9,59,61,758	*See* Account No. 76C.
17	52,44,873	2,57,409	...	55,02,282	...	55,02,282	
18	4,31,21,351	27,38,748	11,20,047	4,69,80,146	*1,14,969*	4,68,65,177	
19	2,77,037	25,676	...	3,02,713	*263*	3,02,450	
20	3,63,55,375	13,90,826	23,57,748	4,01,12,949	*34,99,537*	3,66,13,412	*See* Account No. 76D.
21	1,07,524	54,062	4,67,257	6,28,843	...	6,28,843	
22	96,729	4,819	...	1,01,548	*21*	1,01,527	
23	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
24	36,62,64,885	2,29,64,428	1,25,42,922	40,17,72,235	*74,26,604*	39,43,45,631	*See* Account No 76E.
25	18,00,654	2,65,862	11,59,500	32,26,016	*318*	32,25,698	
26	1,42,583	13,326	5	1,55,914	...	1,55,914	
27	...	...	2,95,883	2,95,883	...	2,95,883	
28	...	33,546	43,12,059	43,45,605	*23*	43,45,582	
29	1,19,198	...	...	1,19,198	*11*	1,19,187	
30	14,531	...	...	14,531	...	14,531	
31	28,311	...	...	28,311	...	28,311	
32	2,53,32,938	20,13,233	22,80,381	2,96,26,552	*39,30,904*	2,56,95,648	*See* Account No. 76F.
33	39,50,139	5,35,508	2,96,431	47,82,078	*4,338*	47,77,740	*
34	17,99,932	2,36,776	6,56,437	26,93,145	*7,439*	26,85,706	*
35	35,[illegible]0,865	5,00,997	10,63,174	50,85,036	*3,699*	50,81,337	*
36	2,88,61,080	21,08,003	...	3,09,69,083	*39,653*	3,09,29,430	
37	5,65,79,866	38,76,926	2,63,105	6,07,19,897	*62,444*	6,06,57,453	
38	10,42,038	1,17,275	...	11,59,313	*2,472*	11,56,841	
39	52,88,973	6,13,692	...	59,02,665	*82*	59,02,583	
40	1,50,24,005	15,74,423	...	1,65,98,428	*20,012*	1,65,78,416	
41	8,51,625	3,55,695	3,19,133	15,26,453	...	15,26,453	
42	2,45,035	...	...	2,45,035	...	2,45,035	
43	1,91,65,299	13,25,071	49,35,233	2,54,25,603	*48,21,381*	2,06,04,222	*See* Account No. 76G.
44	36,31,980	3,05,475	50,460	39,87,915	*1,322*	39,86,593	
45	5,27,071	...	...	5,27,071	...	5,27,071	
	1,11,48,29,926	6,63,89,519	5,35,65,528	1,23,47,84,973	*3,19,72,458*	1,20,28,12,515	

£	80,187,502	
£	4,827,523	*See* Account No. 50.
£	4,224,474	*See* Accounts No. 52 and No. 68.
£	824,652	
£	44,394,518	
£	25,916,375	
£	80,187,502	

N.—Ry. & Irrn. Capl. not charged to Reven.

No. 76A—Account of Capital raised through Companies towards Outlay on State Railways during, and to end of, the year 1901-1902.

		During the year.		To end of the year.	
		East Indian Railway.	South Indian Railway.	East Indian Railway.	South Indian Railway.
Debentures raised (net)	Nominal amount £	...	750,000	4,450,300	1,000,000
	Cash received £	10,871	751,250	4,328,351	1,001,250
Receipts converted into rupees . . R		1,63,463	1,12,98,004	6,93,81,519	1,50,57,237
Ditto reconverted into £ at R15=£1 .		10,898	753,200	4,625,435	1,003,816
		764,098		5,629,251	

No. 76B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1901-1902.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity . . .	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt	£	...	12,039,882	12,039,882
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	R	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	,,	2,33,463	4,88,650	7,22,113
Land	,,	5,23,692	30,83,143	36,06,835
Formation	,,	5,78,039	35,80,326	41,58,365
Bridge-work	,,	6,56,909	1,31,25,167	1,37,82,076
Fencing	,,	1,15,652	13,54,047	14,69,699
Ballast and Permanent-way	,,	30,09,770	2,49,65,717	2,79,75,487
Stations and Buildings	,,	31,99,411	1,62,75,680	1,94,75,091
Plant	,,	7,66,291	41,94,187	49,60,478
Ferries, etc.	,,	144	12,11,724	12,11,868
Rolling-stock	,,	63,84,000	3,51,38,385	4,15,22,385
General Charges	,,	3,77,829	32,17,200	35,95,029
New Minor Works	,,	609	28,905	29,514
Suspense Accounts	,,	*—17,87,627*	1,28,36,832	*1,10,49,205*
Exchange	,,	...	1,69,960	1,69,960
Collieries Block	,,	1,75,282	13,60,378	15,35,660
Capital Outlay incurred since purchase of Line .	,,	1,42,33,464	12,36,75,570	13,79,09,034
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.* :—				
(1) Cash Deposits, etc., made over to the new Undertaking . . .	,,	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new Undertaking	,,	...	*76,65,340*	*76,65,340*
(3) Sale-proceeds of surplus stores and dismantled buildings, etc. .	,,	*19,079*	*15,69,868*	*15,88,947*
Total Deductions .	,,	*19,079*	*1,00,57,375*	*1,00,76,454*
Net Capital Outlay since purchase of Line .	R	1,42,14,385	11,36,18,195	12,78,32,580
Ditto Ditto converted into £ at R15=£1 .	£	947,625	7,574,547	8,522,172
Total Debt and Capital Outlay .	£	947,625	19,614,429	20,562,054
Charged in England .	£	...	12,032,765	12,032,765
Charged in India .	£	947,625	7,581,664	(a)8,529,289

(a) Includes the debt of £7,117 (R1,06,750) incurred in India on the purchase.

No. 76C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1901-1902.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL DEBT	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	R	...	4,24,484	4,24,484
Capital Account: Preliminary Expenses	"	17,187	4,64,627	4,81,814
Land	"	10,92,653	46,38,615	57,31,268
Formation	"	1,29,252	57,82,932	59,12,184
Bridge-work	"	74,905	1,29,26,713	1,30,01,618
Fencing	"	2,00,486	17,96,455	19,96,941
Electric Telegraph	"	18,204	7,863	26,067
Ballast and Permanent-way	"	7,64,635	2,42,30,600	2,49,95,235
Stations and Buildings	"	9,26,969	1,18,92,986	1,28,19,955
Plant	"	63,821	21,48,058	22,11,879
Ferries, etc.	"	75,694	14,43,097	15,18,791
Rolling-stock	"	19,78,039	1,60,93,371	1,80,71,410
General Charges	"	42,803	49,66,610	50,09,413
Suspense Accounts	"	*—2,09,120*	35,39,853	33,30,733
Exchange	"	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	51,75,528	9,20,33,794	9,72,09,322
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz*:—				
(1) Value of Stores made over to the new Undertaking	"	...	*7,27,879*	*7,27,879*
(2) Other Receipts on Capital Account	"	...	*5,19,685*	*5,19,685*
Total Deductions	"	...	*12,47,564*	*12,47,564*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	51,75,528	9,07,86,230	9,59,61,758
Ditto Ditto converted into £ at R15=£1	£	345,035	6,052,415	6,397,450
TOTAL DEBT AND CAPITAL OUTLAY	£	345,035	7,622,199	(a) 7,967,234
CHARGED IN ENGLAND	£	303,039	4,597,181	4,900,220
CHARGED IN INDIA	£	41,996	3,025,018	3,067,014

(a) Made up as under:—

Eastern Bengal, to close of 1892-93	3,147,860
Northern " do. do.	1,618,815
Dacca do. do.	446,699
Assam-Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do.	88,679
Outlay on the system from 1893-94 to 1901-1902	1,755,970
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	7,967,234

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1901-1902.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which f°ll due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL DEBT	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	...	2,54,960	2,54,960
Land	"	—350	8,55,823	8,55,473
Formation	"	16,729	15,06,713	15,23,442
Bridge-work	"	1,14,726	81,78,085	82,92,811
Fencing	"	87,681	16,11,346	16,99,027
Ballast and Permanent-way	"	5,77,391	1,39,83,565	1,45,60,956
Stations and Buildings	"	5,29,246	44,80,038	50,09,284
Plant	"	—73,651	4,40,260	3,66,609
Rolling-stock	"	6,70,948	31,21,865	37,92,813
General Charges	"	11,873	13,87,953	13,99,826
Suspense Accounts	"	3,00,359	20,57,389	23,57,748
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	22,34,952	3,78,77,997	4,01,12,949
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	"	*1,287*	*1,96,197*	*1,97,484*
Total Deductions	"	*1,287*	*34,98,250*	34,99,537
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	22,33,665	3,43,79,747	3,66,13,412
Ditto Ditto converted into £ at R15=£1	£	148,911	2,291,983	2,440,894
TOTAL DEBT AND CAPITAL OUTLAY	£	148,911	12,628,032	(a)12,776,943
CHARGED IN ENGLAND	£	105,720	11,629,414	11,735,134
CHARGED IN INDIA	£	43,191	998,618	1,041,809

(a) Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareli Section, to close of 1894-95 . . . 10,577,978
" Bareilly-Rampur-Moradabad Railway to close of 1894-95 . . . 498,905
" Cawnpore-Burhwal (metre gauge) section to close of 1896-97 . . . 145,966
" Rae Bareli-Benares section to close of 1897-98 . . . 508,322
Outlay rom 1895-96 to 1901-1902 . . . 1,045,774

TOTAL . 12,776,943

No. 76E.—CAPITAL ACCOUNT of the North Western Railway during, and to end of, the Year 1901-1902.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Sind, Punjab and Delhi Line:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
Capital Outlay incurred since purchase of Line: Overdrawn Capital to 31st December 1885	R	...	28,70,470	28,70,470
Capital Account: Preliminary Expenses	"	1,152	37,24,154	37,25,306
Land	"	57,867	33,60,602	34,18,469
Formation	"	2,16,100	6,15,12,298	6,17,28,398
Bridge-work	"	2,92,971	9,01,92,942	9,04,85,913
Fencing	"	1,90,695	44,59,852	46,50,547
Electric Telegraph	"	...	1,71,957	1,71,957
Ballast and Permanent-way	"	4,55,555	10,08,55,674	10,13,11,229
Stations and Buildings	"	14,37,085	3,17,54,315	3,31,91,400
Plant	"	1,98,639	87,83,043	89,81,682
Ferries	"	16,767	5,89,291	6,06,058
Rolling-stock	"	11,52,511	4,45,15,065	4,56,67,576
General Charges	"	28,368	2,29,36,060	2,29,64,428
Suspense Accounts	"	11,88,475	1,13,54,447	1,25,42,922
Exchange	"	...	94,55,880	94,55,880
Capital Outlay incurred since purchase of Line	"	52,36,185	39,65,36,050	40,17,72,235
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	"	...	*48,36,651*	*48,36,651*
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	*394*	*25,89,559*	*25,89,953*
Total Deductions	"	*394*	*74,26,210*	*74,26,604*
Net Capital Outlay since purchase of Line	R	52,35,791	38,91,09,840	39,43,45,631
Ditto Ditto converted into £ at R15 = £1	£	349,053	25,940,656	26,289,709
Total Debt and Capital Outlay	£	349,053	30,852,277	(a)31,201,330
Charged in England	£	407,248	15,222,318	15,629,566
Charged in India	£	*—58,195*	15,629,959	15,571,764

(a) Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
" Indus Valley Railway, to close of 1884-85	5,060,775
" Punjab Northern, Northern and Southern Sections, to close of 1884-85	5,090,157
" Sind-Pishin, Southern Section, ditto	942,096
Outlay on the North-Western system from 1885-86 to 1901-1902	15,005,316
Total	31,201,330

No. 76F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1901-1902.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557; *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	...	4,67,017	4,67,017
Land	"	46,648	5,61,826	6,08,474
Formation	"	13,561	26,68,134	26,81,695
Bridge-work	"	41,112	57,42,619	57,83,731
Fencing	"	2,200	2,70,170	2,72,370
Electric Telegraph	"	83	33,488	33,571
Ballast and Permanent-way	"	8,061	62,74,371	62,82,432
Stations and Buildings	"	2,44,329	25,09,302	27,53,631
Plant	"	31,250	4,16,248	4,47,498
Rolling-Stock	"	65,125	56,95,034	57,60,159
General Charges	"	2,944	20,10,289	20,13,233
Suspense Accounts	"	*—26,230*	23,06,611	22,80,381
Exchange	"	...	2,42,360	2,42,360
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	4,29,083	2,91,97,469	2,96,26,552
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*34,14,850*	*34,14,850*
(2) Other Receipts on Capital Account	"	...	*5,16,054*	*5,16,054*
Total Deductions	"	...	*39,30,904*	*39,30,904*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	4,29,083	2,52,66,565	2,56,95,648
Ditto Ditto converted into £ at R15=£ 1	£	28,605	1,684,438	1,713,043
TOTAL DEBT AND CAPITAL OUTLAY	£	28,605	6,376,995	6,405,600
CHARGED IN ENGLAND	£	...	5,364,149	5,364,149
CHARGED IN INDIA	£	28,605	1,012,846	1,041,451

No. 76G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1901-1902.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
TOTAL DEBT	£	...	5,922,350	5,922,350
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Capital Account: Preliminary Expenses	"	...	2,20,340	2,20,340
Land	"	54,619	1,54,138	2,08,757
Formation	"	16,377	12,39,901	12,56,278
Bridge-work	"	*—73,183*	35,45,047	34,71,864
Fencing	"	14,219	7,31,581	7,45,800
Electric Telegraph	"	1,067	14,992	16,059
Ballast and Permanent-way	"	*—80,442*	70,12,180	69,31,738
Stations and Buildings	"	3,36,287	16,27,841	19,64,128
Plant	"	*—7,171*	4,20,209	4,13,038
Rolling-stock	"	83,599	4,23,791	5,07,390
General Charges	"	6,400	13,18,671	13,25,071
Suspense Accounts	"	21,606	49,13,627	49,35,233
Exchange	"	...	8,47,908	8,47,908
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	3,73,378	2,50,52,225	2,54,25,603
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	"	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	"	...	*56,263*	*56,263*
Total Deductions	"	...	*48,21,381*	*48,21,381*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	3,73,378	2,02,30,844	2,06,04,222
Ditto ditto converted into £ at R15=£1	£	24,892	1,348,723	1,373,615
TOTAL DEBT AND CAPITAL OUTLAY	£	24,892	7,271,073	7,295,965
CHARGED IN ENGLAND	£	...	6,460,006	6,460,006
CHARGED IN INDIA	£	24,892	811,067	835,959

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1901-1902.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL
MAJOR IRRIGATION WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.														
Burma.														
Mandalay Canal Project	3,99,826	89,438	*−12,189*	10,163	4,87,238	*1,058*	4,86,180	33,52,139	5,44,078	87,331	10,696	39,94,241	*4,744*	39,89,500
Shwebo Canal Project	6,34,826	75,591	62,008	232	7,72,657	*971*	7,71,686	7,45,224	87,345	71,125	736	9,04,430	*971*	9,03,459
TOTAL	10,34,652	1,65,029	49,819	10,395	12,59,895	*2,029*	12,57,866	40,97,363	6,31,423	1,58,456	11,432	48,98,674	*5,715*	48,92,959
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*2,260*	*521*	*33*	...	*2,814*	...	*2,814*
	10,34,652	1,65,029	49,819	10,395	12,59,895	*2,029*	12,57,866	40,95,103	6,30,902	1,58,423	11,432	48,95,860	*5,715*	48,90,145
Bengal.														
Orissa Project	32,764	7,116	126	...	40,006	*4,982*	35,024	1,92,13,389	47,01,416	20,71,292	...	2,59,86,097	*91,777*	2,58,94,320
Midnapur Canal	1,223	280	19	...	1,522	...	1,522	54,73,744	19,29,236	9,18,866	...	83,21,846	*31,558*	82,90,288
Tidal Canal	...	...	...	...	...	*88*	*−88*	18,26,939	5,83,411	1,42,304	...	25,52,654	*1,013*	25,51,641
Sone Project	4,082	939	...	...	5,021	*25,172*	*−20,151*	1,88,84,247	52,22,081	21,63,534	...	2,62,69,862	*4,45,693*	2,58,24,169
TOTAL	38,069	8,335	145	...	46,549	*30,242*	16,307	4,53,98,319	1,24,36,144	52,95,996	...	6,31,30,459	*5,70,041*	6,25,60,418
Deduct—Outlay charged against Revenue (Account No. 65A)	*38,069*	*8,335*	*145*	...	*46,549*	*88*	*46,461*	*9,06,062*	*2,15,098*	*1,03,153*	...	*12,24,313*	*112*	*12,24,201*
	...	...	...	...	...	*30,154*	*−30,154*	4,44,92,257	1,22,21,046	51,92,843	...	6,19,06,146	*5,69,929*	6,13,36,217
United Provinces of Agra and Oudh.														
Ganges Canal	39,105	7,895	525	*−11,113*	36,412	*2,456*	33,956	2,41,15,757	40,07,697	2,62,616	2,25,942	2,86,12,012	*1,98,220*	2,84,13,792
Lower Ganges Canal	70,203	15,265	996	*−27,103*	59,361	*212*	59,149	2,66,70,508	53,05,989	19,08,788	3,20,012	3,42,05,297	*4,21,468*	3,37,83,829
Agra Canal	57,759	13,331	870	*−8,405*	63,555	*399*	63,156	70,74,329	15,61,693	3,42,232	62,19[illegible]	90,40,444	*48,596*	89,91,848
Eastern Jumna Canal	75,250	16,811	1,094	3,955	97,110	*231*	96,879	31,10,315	6,11,012	47,482	86,056	38,54,865	*12,272*	38,42,593
Fatehpur Branch, Lower Ganges Canal	43,019	8,932	579	*−4,529*	48,001	*606*	47,395	24,20,371	5,77,925	46,931	70,176	31,[illegible]5,403	*5,849*	31,09,554
TOTAL	2,85,336	62,234	4,064	*−47,195*	3,04,439	*3,904*	3,00,535	6,33,91,280	1,20,64,316	26,08,0[illegible]9	7,64,376	7,88,28,021	*6,86,405*	7,81,41,616
Deduct—Outlay charged against Revenue (Account No. 65A)	*24,453*	*5,624*	*367*	...	*30,444*	...	*30,444*	*42,265*	*39,872*	*367*	...	*82,504*	*3*	*82,501*
	2,60,883	56,610	3,697	*−47,195*	2,73,995	*3,904*	2,70,091	6,33,49,015	1,20,24,444	26,07,682	7,64,376	7,87,45,517	*6,86,402*	7,80,59,115

Punjab.														
Western Jumna Canal, including Sirsa Branch	75,700	16,283	1,062	*—11,185*	81,860	...	81,860	1,28,27,823	32,60,862	2,13,473	1,31,414	1,64,33,572	*11,481*	1,64,22,091
Bari Doab Canal	3,83,753	75,775	69,708	1,35,575	6,64,811	...	6,64,811	1,44,15,355	32,02,583	5,93,339	2,63,050	1,84,74,327	*16,955*	1,84,57,372
Sirhind Canal	64,857	15,891	*-19,655*	*—48,576*	12,517	...	12,5'7	1,67,21,680	45,08,960	20,86,422	83,291	2,34,00,353	*1,07,518*	2,32,92,835
Lower Sohag and Para Canal	20,057	4,613	301	6,688	31,659	...	31,659	5,47,8c6	1,60,431	7,392	22,455	7,38,084	*76*	7,38,008
Chenab Canal	5,46,336	1,23,233	*—24,611*	2,834	6,47,792	...	6,47,792	2,10,61,291	38,98,927	5,71,871	3,93,762	2,59,25,851	*14,403*	2,59,11,448
Sidhnai "	8,251	1,818	119	4,998	15,186	...	15,186	9,18,921	2,59,470	37,720	24,213	12,40,324	*224*	12,40,100
Jhelum "	20,79,182	3,36,870	18,626	*—11,583*	24,23,095	*4,201*	24,18,894	73,16,958	10,98,178	3,56,136	5,04,934	92,76,206	*10,423*	92,65,783
TOTAL	31,78,136	5,74,483	45,550	78,751	38,76,920	*4,201*	38,72,719	7,38,09,834	1,63,89,411	38,66,353	14,23,119	9,54,88,717	*1,61,080*	9,53,27,637
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*43,729*	...	...	...	*43,729*	...	*43,729*
	31,78,136	5,74,483	45,550	78,751	38,76,920	*4,201*	38,72,719	7,37,66,105	1,63,89,411	38,66,353	14.23,119	9,54,44,988	*1,61,080*	9,52.83,908
Madras.														
Godávári Delta System	77,780	9,573	...	...	8 ,353	...	87,353	84,58,455	20,46,738	8,85,942	...	1,13,91,135	*933*	1,13 90,202
Kistna Delta System	2,01,961	36,395	9,554	...	2,47,910	*966*	2,46,944	1,00,84,095	23,26,206	6,79,319	...	1,30,89,620	*16,667*	1,30,72,953
Pennér River Canal	1,03,928	23,214	...	...	1,27,142	...	1,27,142	41,01,945	8,79,961	1,43,047	...	51,24,953	*55*	51,24,898
Cauvery Delta System	1,76,583	19,681	2,⁶59	...	1,98,9²3	...	1,98,923	22,30,370	4,97,9⁸4	85,070	...	28,13,424	*1,985*	28,11,439
Srivaikuntam System	5,486	1,262	...	...	6,748	...	6,748	10,86,892	2,98,521	10,524	...	13,95,937	*369*	13,95,568
Kurnool Canal	1,125	259	...	...	1,384	...	1,384	2,19,38,686	16,884	...	...	2,19,55,570	*2,24,115*	2,17,31,455
Barur Tank Project	3,424	801	48	...	4,273	...	4,273	3,26,281	75,007	6,931	...	4,08,219	*22*	4,08,197
Periyár Project	35,017	6,822	...	...	41,839	*213*	41,626	64,62,183	14,28,223	7,23,931	...	86,14,337	*14,416*	85,99,921
TOTAL	6,05,304	98,007	12,261	...	7,15,572	*1,179*	7,14,393	5,46,88,907	75,69,524	25,34,764	...	6,47,93,195	*2,58,562*	6,4⁼,34,633
Deduct—Outlay charged against Revenue (Account No. 65A)	*4,549*	*1,060*	*48*	...	*5,657*	...	*5 ,657*	*80,478*	*18,008*	*48*	...	*98,534*	...	*98,534*
	6,00,755	96,947	12,213	...	7,09,915	*1,179*	7,08,736	5,46,08,429	75,51,516	25,34,716	...	6,46,94,661	2,58,562	6,44,36,099

N.— Ry. and Irrn. Capl. not charged to Revenue.
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No. 77.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1901-1902—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.														
Bombay.														
Desert Canal	3,39,295	82,031	6,782	...	4,28,108	...	4,28,108	17,86,707	4,08,687	27,535	...	22,22,929	*37*	22,22,892
Bégari Canal	...	...	...	...	...	...	...	14,17,031	2,35,866	4,666	...	16,57,563	*19*	16,57,544
Eastern Nara Works	1,04,000	19,626	8,244	...	1,31,870	...	1,31,870	48,31,918	11,76,880	55,736	...	60,64,534	*176*	60,64,358
Hathmati Canal	...	...	...	...	...	...	...	3,83,636	99,517	9,060	...	4,92,213	*1,288*	4,90,925
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kádva River Works	11,056	2,699	...	...	13,755	...	13,755	5,76,468	1,48,991	17,016	...	7,42,475	*140*	7,42,335
Krishna Canal	...	...	...	...	...	...	...	6,74,654	1,42,209	1,682	...	8,18,545	...	8,18,545
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	36,812	8,467	480	...	45,759	...	45,759	53,80,705	9,92,111	1,17,530	...	64,90,346	*12,226*	64,78,120
Unharwah Canal	4,207	967	...	...	5,174	...	5,174	5,17,350	1,09,229	2,258	...	6,28,837	...	6,28,837
Jamrao Canal	3,15,533	81,642	3,741	*—20*	4,00,896	*122*	4,00,774	64,74,033	11,51,054	1,81,762	53	78,06,902	*982*	78,05,920
Dad Canal	2,74,774	37,397	897	...	3,13,068	...	3,13,068	15,67,699	2,64,005	15,691	...	18,47,395	*34*	18,47,361
Nasrat Canal	3,76,466	52,514	1,194	...	4,30,174	...	4,30,174	6,21,811	83,918	2,021	...	7,07,750	*158*	7,07,592
Naulakhi Canal	...	...	...	...	...	...	...	150	...	...	...	150	...	150
Mahiwah Canal	3,42,853	78,856	3,131	...	4,24,840	...	4,24,840	5,08,474	1,16,949	6,482	...	6,31,905	*6*	6,31,899
Total	18,04,996	3,64,199	24,469	*—20*	21,93,644	*122*	21,93,522	2,63,79,557	52,85,454	4,73,857	53	3,21,38,921	*16,498*	3,21,22,423
Deduct—Outlay charged against Revenue (Account No. 65A)	*47,868*	*11,166*	*480*	...	*59,514*	...	*59,514*	*6,66,197*	*2,00,487*	*7,735*	...	*8,74,419*	*207*	*8,74,212*
	17,57,128	3,53,033	23,989	*—20*	21,34,130	*122*	21,34,008	2,57,13,360	50,84,967	4,66,122	53	3,12,64,502	*16,291*	3,12,48,211
Total Construction	69,46,493	12,72,287	1,36,308	41,931	83,97,019	*41,677*	83,55,342	26,77,65,260	5,43,76,272	1,49,37,475	21,98,980	33,92,77,987	*16,98,301*	33,75,79,686
Deduct—Outlay charged against Revenue	*1,14,039*	*26,185*	*1,040*	...	*1,42,164*	*88*	*1,42,076*	*17,40,991*	*4,73,986*	*1,11,336*	...	*23,26,313*	*322*	*23,25,991*
	68,31,554	12,46,102	1,35,268	41,931	82,54,855	*41,589*	82,13,266	26,60,24,269	5,39,02,286	1,48,26,139	21,98,980	33,69,51,674	*16,97,979*	33,52,53,695
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	*5,40,24,150*
Net—Irrigation Works—Construction (Not charged to Revenue)	...	...	...	...	...	...	82,13,266	...	...	...	...	...	...	28,12,29,545
Total converted into £ at R15 = £1						£	547,551						£	18,748,636
India						£	540,234						£	15,649,054
England						£	7,317						£	3,099,582

No. 78.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1901-1902.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R 1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,039,882	12,039,882
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . . £ 4,197,557 *Less*—Capital deposited by New Company . . „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL £	...	5,922,350	5,922,350
Grand Total £	...	39,472,243	39,472,243

N.—Ry. and Irrn. Capl. not charged to Revenue.

No 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

INDIA

PARTICULARS.	No. of Items.	OTHER PUBLIC WORKS. Director General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	RAJPUTANA. Other Public Works.	Irrigation.	TOTAL.	BALUCHISTAN. Other Public Works.	Irrigation.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R
DIRECTION.												
Chief Engineer and Secretariat.												
Director-General and Assistants	1	99,915	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	1,87,676	...	...	...	...	...	...	...	...	...	...
Upper and Lower Subordinates	3	51	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	1,07,453	...	...	...	...	...	...	...	...	...	...
Travelling Allowances	5	20,545	...	...	...	...	...	...	...	...	...	...
Office Expenses	6	35,680	...	...	...	...	...	...	...	...	...	...
Presidency and Local Allowances	7	4,046	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	8	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9	4,55,366	...	...	...	...	...	...	...	...	...	...
Superintending Engineers.												
Superintending Engineers and Assistants	10	...	...	...	...	...	19,265	...	19,265	...	...	...
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	12	...	...	1,700	...	...	14,163	...	14,163	...	...	...
Travelling Allowances	13	...	...	9	...	...	2,597	...	2,597	...	...	...
Office Expenses	14	...	...	98	...	...	5,572	...	5,572	...	...	...
Presidency and Local Allowances	15	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	16	...	...	...	...	...	...	...	...	...	...	...
TOTAL	17	...	...	1,807	...	...	41,597	...	41,597	...	...	...
TOTAL DIRECTION	18	4,55,366	..	1,807	...	...	41,597	...	41,597	...	...	...
CONSTRUCTION.												
Engineer Establishment	19	9,51,610	26,269	11,886	...	...	35 324	10,902	46,226	...	...	...
Upper Subordinates	20	3,36,969	9,887	10,920	...	7,769	6,572	...	6,572	...	2,969	2,969
Lower Subordinates	21	1,01,729	7,586	3,163	...	1,050	6,699	2,377	9,076	...	...	...
Petty Establishment	22	72,085	4,666	730	...	...	924	64	988	...	4,528	4,528
Office ditto	23	3,31,221	9,534	5,357	...	...	10,919	688	11,607	...	671	671
Medical ditto	24	...	...	..	...	...	...	...	...	...	...	...
Accountants	25	62,928	3 747	1,816	...	...	3,943	...	3,943	...	...	...
Travelling Allowances	26	1,99,787	10.375	8,342	...	170	8,830	2,397	11,227	...	3,234	3,234
Office Expenses	27	1,13,237	2,628	2,069	...	...	3,412	1,014	4,426	...	511	511
Presidency and Local Allowances	28	55,800	...	...	...	...	...	...	...	...	700	700
Presidency House-rent	29	2,124	...	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	22,27,490	74,692	44,283	...	8,989	76,623	17,442	94,065	...	12,613	12,613
ACCOUNTS.												
Examiners, Deputies and Assistants	31	41,247	...	...	...	...	8,287	...	8.287	...	...	...
Accountants	32	31,360	...	2,000	...	...	2,880	...	2,880	...	...	...
Office Establishment	33	38,238	...	...	...	...	6,323	...	6.323	...	...	...
Travelling Allowances	34	4,616	...	...	...	...	976	...	976	...	...	...
Office Expenses	35	4,110	...	...	...	...	1,053	...	1,053	...	...	...
Presidency and Local Allowances	36	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	37	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	38	1,19,571	...	2,000	...	...	19,519	...	19,519	...	...	...
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	39	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISHMENT	40	...	...	...	...	...	..	1,142	1,142	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	41	...	...	...	...	...	...	...	...	...	...	...
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	42	(a)1,07,485	...	...	...	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	43	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	44	2,19,881	...	...	...	...	1,900	...	1,900	...	...	...
ROORKEE WORKSHOPS	45	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	46	31,29,793	74,692	48,090	...	8,989	1,39,639	18,584	1,58,223	...	12,613	12,613
Add—Charges by other Branches and Departments, etc.	47	35,456	30,805	—40	3,698	...	910	28,910	29.820	41,348	9,754	51,102
TOTAL	48	31,65,249	1,05,497	48,050	3,698	8,989	1,40.549	47,494	1,88,043	41,348	22,367	63,715
Deduct—Charges to other Branches and Departments, etc.	49	*4,30,921*	*5,070*	*—27*	...	...	*65,375*	*484*	*65,859*	...	...	...
GRAND TOTAL	50	27,34,328	1,00,427	48,077	3,698	8,989	75,174	47,010	1,22,184	41,348	22,367	63,715

(a) In respect of the Irrigation Commission.

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1902.

Railways.)

GENERAL.

No. of Items.	TOTAL.			CENTRAL PROVINCES.			BURMA.			ASSAM.	CARRIED FORWARD.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
1	99,915	...	99,915	...	...	...	...	...	...	...	99,915	...	99,915
2	1,87,676	...	1,87,676	...	...	...	51,901	...	51,901	...	2,39,577	...	2,39,577
3	51	...	51	...	...	...	...	...	...	...	51	...	51
4	1,07,453	...	1,07,453	...	...	...	66,693	...	66,693	...	1,74,146	...	1,74,146
5	20,545	...	20,545	...	...	...	1,817	...	1,817	...	22,362	...	22,362
6	35,680	...	35,680	...	...	...	6,469	...	6,469	...	42,149	...	42,149
7	4,046	...	4,046	...	...	...	1,114	...	1,114	...	5,160	...	5,160
8	...	...	...	...	...	...	...	...	...	...	...	...	...
9	4,55,366	...	4,55,366	...	...	...	1,27,994	...	1,27,994	...	5,83,360	...	5,83,360
10	19,265	...	19,265	30,128	8,994	39,122	1,00,755	...	1,00,755	38,317	1,88,465	8,994	1,97,459
11	...	...	...	...	...	...	14	...	14	...	14	...	14
12	15,863	...	15,863	55,353	16,246	71,599	85,272	...	85,272	21,980	1,78,468	16,246	1,94,714
13	2,606	...	2,606	5,489	1,395	6,884	12,495	...	12,495	2,376	22,966	1,395	24,361
14	5,670	...	5,670	17,231	11,080	28,311	14,512	...	14,512	4,236	41,649	11,080	52,729
15	...	...	...	...	..	...	579	...	579	1,779	2,358	...	2,358
16	...	...	...	...	...	...	...	...	...	...	...	...	...
17	43,404	...	43,404	1,08,201	37,715	1,45,916	2,13,627	...	2,13,627	68,688	4,33,920	37,715	4,71,635
18	4,98,770	...	4,98,770	1,08,201	37,715	1,45,916	3,41,621	...	3,41,621	68,688	10,17,280	37,715	10,54,995
19	10,25,089	10,902	10,35,991	1,05,014	372	1,05,386	4,24,217	47,644	4,71,861	93,339	16,47,659	58,918	17,06,577
20	3,72,117	2,969	3,75,086	56,129	182	56,311	1,95,542	6,017	2,01,559	1,01,219	7,25,007	9,168	7,34,175
21	1,20,227	2,377	1,22,604	45,024	139	45,163	87,336	15,514	1,02,850	24,660	2,77,247	18,030	2,95,277
22	78,405	4,592	82,997	11,543	...	11,543	25,088	3,516	28,604	21,670	1,36,706	8,108	1,44,814
23	3,57,031	1,359	3,58,390	64,277	142	64,419	2,04,466	19,678	2,24,144	86,826	7,12,600	21,179	7,33,779
24	...	...	...	...	...	...	4,641	3,685	8,326	...	4,641	3,685	8,326
25	72,434	...	72,434	15,526	...	15,526	45,161	4,380	49,541	13,160	1,46,281	4,380	1,50,661
26	2,27,504	5,631	2,33,135	58,956	149	59,105	1,83,186	17,046	2,00,232	65,675	5,35,321	22,826	5,58,147
27	1,21,346	1,525	1,22,871	16,171	14	16,185	41,370	3,615	44,985	18,681	1,97,568	5,154	2,02,722
28	55,800	700	56,500	...	...	...	1,58,832	13,520	1,72,352	40,119	2,54,751	14,220	2,68,971
29	2,124	...	2,124	...	...	...	...	...	...	...	2,124	...	2,124
30	24,32,077	30,055	24,62,132	3,72,640	998	3,73,638	13,69,839	1,34,615	15,04,454	4,65,349	46,39,905	1,65,668	48,05,573
31	49,534	...	49,534	6,824	...	6,824	31,675	...	31,675	11,150	99,183	...	99,183
32	36,240	...	36,240	6,574	...	6,574	28,001	...	28,001	10,829	81,644	...	81,644
33	44,561	...	44,561	15,838	...	15,838	44,933	...	44,933	15,477	1,20,809	...	1,20,809
34	5,592	...	5,592	2,021	...	2,021	4,602	...	4,602	3,427	15,642	...	15,642
35	5,163	...	5,163	5,657	...	5,657	2,554	...	2,554	4,370	17,744	...	17,744
36	...	...	...	...	...	...	5,341	...	5,341	3,547	8,888	...	8,888
37	...	...	...	...	...	...	...	...	...	...	...	...	...
38	1,41,090	...	1,41,090	36,914	...	36,914	1,17,106	...	1,17,106	48,800	3,43,910	...	3,43,910
39	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	1,142	1,142	...	...	...	...	...	...	...	..	1,142	1,142
41	...	...	..	...	...	...	...	3,37,522	3,37,522	...	...	3,37,522	3,37,522
42	1,07,485	...	1,07,485	...	49,126	49,126	...	...	...	...	1,07,485	49,126	1,56,611
43	...	...	..	...	...	...	...	...	...	...	...	...	...
44	2,21,781	...	2,21,781	..	...	...	...	...	...	...	2,21,781	..	2,21,781
45	...	...	...	...	...	...	...	...	...	...	...	...	...
46	34,01,203	31,197	34,32,400	5,17,755	87,839	6,05,594	18,28,566	4,72,137	23,00,703	5,82,837	63,30,361	5,91,173	69,21,534
47	1,12,177	38,664	1,50,841	4,515	5,375	9,890	2,995	49,964	52,959	2,000	1,21,687	94,003	2,15,690
48	35,13,380	69,861	35,83,241	5,22,270	93,214	6,15,484	18,31,561	5,22,101	23,53,662	5,84,837	64,52,048	6,85,176	71,37,224
49	*5,01,339*	*484*	*5,01,823*	*14,001*	*18*	*14,019*	*5,20,087*	*19,550*	*5,39,637*	*28,694*	*10,64,121*	*20,052*	*10,84,173*
50	30,12,041	69,377	30,81,418	5,08,269	93,196	6,01,465	13,11,474	5,02,551	18,14,025	5,56,193	53,87,927	6,65,124	60,53,051

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R
DIRECTION, *Chief Engineer and Secretariat*													
Director-General and Assistants . .	1	99,915	...	99,915	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants . .	2	2,39,577	...	2,39,577	1,08,329	...	1,08,329	49,190	44,806	93,996	60,216	74,121	1,34,337
Upper and Lower Subordinates .	3	51	...	51	...	...	...	...	...	...	...	...	...
Office Establishment	4	1,74,146	...	1,74,146	1,05,351	...	1,05,351	46,256	34,159	80,415	47,849	38,511	86,360
Travelling allowances	5	22,362	...	22,362	6,933	...	6,933	7,140	5,562	12,702	6,051	4,164	10,215
Office expenses .	6	42,149	...	42,149	16,667	...	16,667	9,132	12,115	21,247	21,042	34,879	55,921
Presidency and local allowances . .	7	5,160	...	5,160	6,106	...	6,106	...	...	...	...	...	...
Presidency house-rent	8	...	...	...	1,229	...	1,229	...	...	...	...	...	...
TOTAL .	9	5,83,360	...	5,83,360	2,44,615	...	2,44,615	1,11,718	96,642	2,08,360	1,35,158	1,51,675	2,86,833
Superintending Engineers.													
Superintending Engineers and Assistants	10	1 88,465	8,994	1,97,459	63,446	93,743	1,57,189	60,156	73,483	1,33,639	71,360	1,23,875	1,95,235
Upper and Lower Subordinates .	11	14	...	14	1,339	476	1,815	...	50	50	3	...	3
Office and Petty Establishments . .	12	1,78,468	16,246	1,94,714	30,211	38,728	68,939	20,541	28 338	48,879	31,778	57,047	88,825
Travelling allowances	13	22,966	1,395	24,361	5,944	10,815	16,759	6,170	10,813	16,983	7,658	8,504	16,162
Office expenses .	14	41,649	11,080	52,729	7,621	7,715	15,336	5,195	10,814	16,009	10,496	19,493	29,989
Presidency and local allowances . .	15	2,358	...	2,358	2,328	259	2,587	...	...	...	...	...	...
Presidency house-rent	16	...	...	...	1,132	1,244	2,376	...	...	...	...	...	...
TOTAL .	17	4,33,920	37,715	4,71,635	1,12,021	1,52,980	2,65.001	92,062	1.23,498	2,15,560	1,21,295	2,08,919	3,30,214
TOTAL DIRECTION .	18	10,17,280	37,715	10,54,995	3,56,636	1,52,980	5,09,616	2,03.780	2,20,140	4.23,920	2,56,453	3,60,594	6,17,047
CONSTRUCTION.													
Engineer Establishment . . .	19	16,47,659	58,918	17,06,577	1,31,213	2,11,232	3,42,445	2,34,778	3,08,084	5,42,862	2,72,977	5,96,375	8,69,352
Upper Subordinates .	20	7,25,007	9,168	7,34,175	99,149	1,30,022	2,29,171	1,37,051	82,007	2,19,058	64,118	1,46,041	2,10,159
Lower Subordinates .	21	2,77,247	18,030	2,95,277	26,653	87,443	1,14,096	52,127	92,424	1,44,551	40,558	1,43,345	1,83,903
Petty Establishment .	22	1,36,706	8,108	1,44,814	9,908	34 875	44,783	7,938	64,242	72,180	17,323	1,31,607	1,48,930
Office ditto .	23	7,12,600	21,179	7,33,779	71,736	94,209	1,65 945	1,23,758	1,02,764	2,26,522	81,231	2,04,982	2,86,213
Medical ditto .	24	4,641	3,685	8,326	2,501	6,166	8,667	15,956	10,438	26,394	230	37,371	37,601
Accountants . .	25	1,46,281	4,380	1,50,661	14,169	29,013	43,182	20,316	26,936	47,252	22,157	40,537	62,694
Travelling allowances	26	5,35,321	22,826	5,58,147	54,286	1,21,866	1,76,152	1,11,941	1,47,366	2,59,307	83,396	2,13,424	2,96,820
Office expenses .	27	1,97,568	5,154	2,02,722	14,551	26,967	41,518	25,965	48,189	74,154	36,544	77,237	1,13,781
Presidency and local allowances . .	28	2,54,751	14,220	2,68,971	6,852	2,865	9,717	...	...	...	998	...	998
Presidency house-rent	29	2,124	...	2,124	4,897	1,486	6,383	...	...	...	...	...	...
TOTAL CONSTRUCTION . . .	30	46,39,905	1,65,668	48,05,573	4,35,915	7,46,144	11,82,059	7,29,830	8,82,450	16,12,280	6,19,532	15,90,919	22,10,451
ACCOUNTS.													
Examiners, Deputies and Assistants .	31	99,183	...	99,183	35,107	...	35,107	32,967	14,423	47,390	37,249	21,265	58,514
Accountants .	32	81,644	...	81,644	28,365	...	28,365	25,906	13,610	39,516	35,717	20,391	56,108
Office Establishment	33	1,20,809	...	1,20,809	38,644	...	38,644	42,171	19,170	61,341	32,640	18,633	51,278
Travelling allowances	34	15,642	...	15,642	2,729	...	2,729	1,976	1,222	3,198	3,175	1,813	4,983
Office expenses .	35	17,744	...	17,744	2,031	...	2,031	3,429	1,714	5,143	2,646	1,509	4,155
Presidency and local allowances . .	36	8,888	...	8,888	2,654	...	2,654	...	...	...	...	...	...
Presidency house-rent	37	...	...	...	2,488	...	2,488	...	...	...	...	...	...
TOTAL ACCOUNTS .	38	3,43,910	...	3,43.910	1,12,018	...	1,12,018	1,06,440	50,139	1,56,588	1,11,427	63,611	1,75,038
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC. . . .													
RENENUE ESTABLISHMENT . . .	39	...	...	...	46,353	...	46,353	1,773	...	1,773	...	...	...
NAVIGATION ESTABLISHMENT, ETC. .	40	...	1,142	1,142	...	2,37,861	2,37,861	...	4,79,901	4,79,901	...	9,37,852	9,37,852
SPECIAL ESTABLISHMENT, INCLUDING SANITARY . .	41	...	3,37,522	3,37,522	...	1,09,847	1,09,847	...	...	...	...	1,364	1,364
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES .	42	1,07,485	49,126	1,56,611	10,223	1,911	12,134	...	48,460	48,460	35,720	62,159	97,879
BARRACK DEPARTMENT . . .	43	...	...	...	...	...	...	...	...	...	...	14,684	14,684
ROORKEE WORKSHOPS . . .	44	2,21,781	...	2,21,781	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED . .	45	...	...	...	...	...	...	37,290	...	37,290	...	...	...
	46	63,30,361	5,91,173	69,21,534	9,61,145	12,48,743	22,09,888	10,79,122	16,81,090	27,60,212	10,23,132	30,31,183	40,54,315
Add—Charges by other Branches and Departments, etc. . . .	47	1,21,687	94,003	2,15,690	1,41,833	1,35,999	2,77,832	1,123	...	1,123	2,306	...	2,306
TOTAL .	48	64,52,048	6,85,176	71,37,224	11,02,978	13,84,742	24 87,720	10,80,245	16,81,090	27,61,335	10,25,438	30,31,183	40,56,621
Deduct—Charges to other Branches and Departments, etc. . . .	49	*10,64,121*	*20,052*	*10,84,173*	*30,623*	*2,27,357*	*2,57.080*	*51,807*	*765*	*52,572*	*99,673*	*1,23,222*	*2,22,895*
TOTAL .	50	53,87,927	6,65,124	60,53,051	10,72,355	11,57,385	22,29,740	10,28,438	16,80,325	27,08,763	9,25,765	29,07,961	38,33,726

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1902—*continued.*

Railways.)

No. of Items.	N.-W. FRONTIER PROVINCE.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Other Public Works.	Irriga-tion.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	...	...	...	...	...	...	...	99,915	...	99,915
2	...	...	...	1,01,510	...	1,01,510	52,580	...	52,580	6,11,402	1,18,927	7,30,329
3	...	...	...	6,240	...	6,240	4,321	...	4,321	10,612	...	10,612
4	...	...	...	80,900	...	80,900	41,489	...	41,489	4,95,991	72,670	5,68,661
5	...	...	...	8,548	...	8,548	2,801	...	2,801	53,835	9,726	63,561
6	...	...	...	10,756	...	10,756	9,856	...	9,856	1,09,602	46,994	1,56,596
7	...	...	...	...	...	...	116	...	116	11,382	...	11,382
8	...	...	...	...	...	...	570	...	570	1,799	...	1,799
9	...	..	...	2,07,954	...	2,07,954	1,11,733	...	1,11,733	13,94,538	2,48,317	16,42,855
10	...	...	...	1,30,317	...	1,30,317	43,718	82,392	1,26,110	5,57,462	3,82,487	9,39,949
11	...	...	...	2,502	...	2,502	5,419	17,386	22,805	9,277	17,912	27,189
12	...	...	...	59,882	...	59,882	15,423	35,558	50,981	3,36,303	1,75,917	5,12,220
13	...	...	...	11,889	...	11,889	7,024	16,214	23,238	61,651	47,741	1,09,392
14	...	...	...	6,357	...	6,357	4,422	13,351	17,773	75,740	62,453	1,38,193
15	...	...	...	...	...	...	420	161	581	5,106	420	5,526
16	...	...	...	...	...	...	746	626	1,372	1,878	1,870	3,748
17	...	...	...	2,10,947	...	2,10,947	77,172	1,65,688	2,42,860	10,47,417	6,88,800	17,36,217
18	...	...	...	4,18,901	...	4,18,901	1,88,905	1,65,688	3,54,593	24,41,955	9,37,117	33,79,072
19	8,802	5,973	14,775	4,74,743	...	4,74,743	2,56,467	3,18,795	5,75,262	30,26,639	14,99,377	45,26,016
20	2,589	1,735	4,324	4,84,310	...	4,84,310	1,92,757	1,95,257	3,88,014	17,04,981	5,64,230	22,69,211
21	1,724	1,286	3,010	42,299	...	42,299	36,963	39,596	76,559	4,77,571	3,82,124	8,59,695
22	458	2,119	2,577	1,71,696	...	1,71,696	19,359	42,146	61,505	3,63,388	2,83,097	6,46,485
23	1,717	2,952	4,669	2,52,794	...	2,52,794	95,066	1,04,179	1,99,245	13,38,902	5,30,265	18,69,167
24	114	364	478	...	...	...	...	297	297	23,442	58,321	81,763
25	503	546	1,049	46,496	...	46,496	32,068	28,455	60,523	2,81,990	1,29,867	4,11,857
26	4,649	2,788	7,437	2,62,407	...	2,62,407	99,550	1,39,687	2,39,237	11,51,550	6,47,957	17,99,507
27	1	775	776	45,710	...	45,710	39,203	55,968	95,171	3,59,542	2,14,290	5,73,832
28	...	...	...	...	...	...	4,310	...	4,310	2,66,911	17,085	2,83,996
29	...	...	...	...	...	...	2,006	—197	1,809	9,027	1,289	10,316
30	20,557	18,538	39,095	17,80,455	..	17,80,455	7,77,749	9,24,183	17,01,932	90,03,943	43,27,902	1,33,31,845
31	...	...	...	41,762	...	41,762	44,680	...	44,680	2,90,948	35,688	3,26,636
32	...	...	...	48,490	...	48,490	28,505	...	28,505	2,48,627	34,001	2,82,628
33	...	...	...	31,600	...	31,600	33,629	...	33,629	2,99,493	37,803	3,37,296
34	...	...	...	3,339	...	3,339	2,836	...	2,836	29,697	3,035	32,732
35	...	...	...	2,968	...	2,968	2,101	...	2,101	30,919	3,223	34,142
36	...	...	...	...	...	...	6,976	...	6,976	18,518	...	18,518
37	...	...	...	...	...	...	3,187	...	3,187	5,675	..	5,675
38	...	...	.	1,28,159	...	1,28,159	1,21,914	...	1,21,914	9,23,877	1,13,750	10,37,627
39	...	...	...	...	..	...	...	...	...	48,126	...	48,126
40	...	9,279	9,279	...	...	...	8,202	48,096	56,298	8,202	17,14,131	17,22,333
41	...	...	...	...	...	...	...	...	...	...	4,48,733	4,48,733
42	...	1,145	1,145	45,850	42,642	88,492	25,035	9,160	34,195	2,24,313	2,14,603	4,38,916
43	...	...	...	...	...	...	...	...	...	...	14,684	14,684
44	...	...	...	...	...	...	...	...	...	2,21,781	...	2,21,781
45	...	...	...	...	...	...	...	...	...	37,290	...	37,290
46	20,557	28,962	49,519	23,73,365	42,642	24,16,007	11,21,805	11,47,127	22,68,932	1,29,09,487	77,70,920	2,06,80,407
47	*1,04,816*	*3,654*	*1,08,470*	*—8,831*	15,21,396	15,12,565	1,51,315	1,60,096	3,11,411	5,14,240	19,15,148	24,29,307
48	1,25,373	32,616	1,57,989	23,64,534	15,64,038	39,28,572	12,73,120	13,07,223	25,80,343	1,34,23,730	96,86,068	2,31,09,804
49	*185*	...	*185*	*17,06,488*	*—508*	*17,05,980*	*1,72,568*	*2,09,643*	*3,82,211*	*31,25,465*	*5,80,531*	*37,05,996*
50	1,25,188	32,616	1,57,804	6,58,046	15,64,546	22,22,592	11,00,552	10,97,580	21,98,132	1,02,98,271	91,05,537	1,94,03,808

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 80.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account. (*See* also page 23.)	INDIA, Director-General, Military Works.)	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.
		Page.	R	R	R	R	R	R
WORKS AND REPAIRS.								
FAMINE RELIEF AND INSURANCE . . Original Works	1	126	...	1,342	...	...	...	1,580
IRRIGATION.								
(*Imperial, Provincial and Local.*)								
Minor Works and Navigation, Capital Original Works .	2	159 to 161	...	...	...	...	...	32,727
Ditto, Revenue { Original Works .	3		...	...	...	...	...	1,220
Ditto, Revenue { Repairs . .	4		...	...	...	...	...	21,482
Minor Works and Navigation and Agricultural. { Original Works	5		...	...	...	...	...	1,328
Minor Works and Navigation and Agricultural. { Repairs . .	6		...	...	...	...	...	...
OTHER PUBLIC WORKS.								
Imperial . . . . . . { Original Works .	7	173 & 174	67,17,204	49,881	62,267	9,085	95,050	90,612
Imperial . . . . . . { Repairs . .	8		30,63,743	1,20,335	1,14,320	7,063	13,867	91,089
Provincial . . . . . { Original Works .	9	176	...	...	...	...	...	...
Provincial . . . . . { Repairs . .	10		...	...	...	...	...	...
Incorporated Local . . . . { Original Works .	11		...	...	13,067	...	...	41
Incorporated Local . . . . { Repairs . .	12		...	...	11,335	...	...	13,741
IRRIGATION.								
(*Imperial and Provincial.*)								
Major Works—Working Expenses . { Original Works	13	148 & 149	...	...	...	...	...	...
Major Works—Working Expenses . { Repairs .	14		...	...	...	...	...	...
Capital Outlay on Irrigation Works . Original Works	15	232 to 234	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS .	16		97,80,947	1,71,558	2,00,989	16,148	1,08,917	2,53,820
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	17	126	1,07,485	...	...	...	...	16,958
IRRIGATION.								
(*Imperial, Provincial and Local.*)								
Minor Works and Navigation, Capital Establishment .	18	159 to 161	...	...	...	...	...	16,670
Minor Works and Navigation, Revenue Establishment	19		...	...	...	...	...	12,706
Minor Works and Navigation and Agricultural Establishment	20		...	...	...	...	...	676
OTHER PUBLIC WORKS.								
Imperial Establishment	20	173 & 174	26,26,843	1,00,427	42,471	3,698	8,989	73,796
Provincial ditto	21	176	...	...	...	...	...	...
Incorporated Local ditto	22, 23		...	...	5,606	...	...	1,378
IRRIGATION.								
(*Imperial and Provincial.*)								
Major Works—Working Expenses, Establishment . .	24	148 & 149	...	...	...	...	...	...
Capital Outlay on Irrigation Works, ditto . . .	25	232 & 233	...	...	...	...	...	...
TOTAL ESTABLISHMENT .	26		27,34,328	1,00,427	48,077	3,698	8,989	1,22,184
Deduct—Charges for Roorkee Workshops . . .	27	236	...	...	...	...	...	...
NET TOTAL ESTABLISHMENT .	28		27,34,328	1,00,427	48,077	3.698	8,989	1,22,184
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	29		27·96	58·54	23·92	22·90	8·25	48·14

(*a*) Including Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1902.

Railways.)

No. of Items.	GENERAL. Baluchistan.	GENERAL. TOTAL.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
1	...	2,922	72,370	...	...	1,06,617	18,570	12,735	...	48,757	1,72,520	4,34,491
2	31,410	64,137	...	5,078	...	1,60,765	33,986	88,896	4,854	2,04,292	1,09,753	6,71,761
3	...	1,220	...	13,563	...	2,904	16,583	77,310	...	42,813	57,219	2,11,612
4	9,623	31,105	...	1,00,353	...	1,71,510	89,476	2,44,030	6,615	2,33,930	2,94,368	11,71,387
5	471	1,799	...	9,03,579	...	87,090	67,348	1,24,046	4,603	4,57,838	2,73,337	19,19,640
6	...	...	...	4,30,000	...	4,69,000	23,814	2,18,118	392	13,81,625	9,52,925	34,75,874
7	96,581	71,20,680	41,700	1,76,960	87,406	22,68,778	1,87,722	8,00,851	4,46,008	64,037	3,56,586	1,15,50,728
8	1,07,498	35,17,915	10,794	2,97,811	64,754	2,05,729	79,258	2,79,911	1,63,273	66,137	1,69,546	48,55,128
9	...	...	7,29,456	43,36,314	5,89,835	19,38,995	19,19,581	13,99,532	...	16,85,616	12,65,498	1,38,64,827
10	...	...	7,25,454	24,15,789	6,43,645	14,47,150	12,69,623	10,78,195	...	5,24,168	12,20,454	93,24,478
11	...	13,108	27,539	2,56,898	2,17,447	...	6,15,239	18,632		728	1,79,695	13,29,286
12	...	25,076	80,263	2,28,850	3,60,758	...	9,44,777	348	...	26,777	5,80,642	22,47,491
13	...	...	...	...	...	34,991	2,96,013	3,44,490	...	1,07,058	20,274	8,02,826
14	...	...	...	...	...	3,57,099	12,38,561	18,32,685	11,056	6,42,669	4,63,997	45,46,067
15	...	...	...	10,34,652	...	...	2,60,883	31,78,136	...	6,00,755	17,57,128	68,31,554
16	2,45,583	1,07,77,962	16,87,576	1,01,99,847	19,63,845	72,50,628	70,61,434	96,97,915	6,36,801	60,87,200	78,73,942	6,32,37,150
17	5,779	1,30,222	93,196	...	...	59,263	48,709	2,929	...	52,266	81,811	4,68,396
18	1,497	18,167	...	1,168	...	32,747	5,925	39,952	1,113	43,055	26,197	1,68,324
19	8,589	21,295	...	24,684	...	1,01,533	1,02,123	1,86,302	5,209	72,469	1,04,187	6,17,802
20	6,502	7,178	...	3,11,670	...	2,86,205	7,376	2,02,925	2,101	6,63,428	3,66,306	18,47,189
21	41,348	28,97,572	5,881	1,09,430	34,221	2,10,836	59,010	1,67,855	1,25,188	26,946	81,325	37,18,264
22	...	...	5,02,388	10,93,480	4,54,516	8,61,519	5,73,828	7,57,902	...	6,26,026	9,27,606	57,97,265
23	...	6,984	...	1,08,564	67,406	...	3,95,600	8	...	5,074	91,621	6,75,257
24	...	...	...	...	...	6,77,637	14,59,582	19,01,370	24,193	6,36,381	1,66,046	48,65,209
25	...	...	...	1,65,029	...	...	56,610	5,74,483	...	96,947	3,53,033	12,46,102
26	63,715	30,81,418	6,01,465	18,14,025	5,56,143	22,29,740	27,08,763	38,33,726	1,57,804	22,22,592	21,98,132	1,94,03,808
27	...	...	...	...	...	...	*37,290*	...	...	...	...	*37,290*
28	63,715	30,81,418	6,01,465	18,14,025	5,56,143	22,29,740	26,71,473	38,33,726	1,57,804	22,22,592	21,98,132	1,93,66,518
29	25·94	28·59	35·64	17·78	28·32	30·75	37·83	39·53	24·78	36·53	27·92	30·62

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 80A—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLI[C]
during the Year ende[d]
(Excludin[g]

PARTICULARS.	No. of Items.	INDIA, GENERAL.										CENTRAL PROVINCES.			BURMA.			ASSAM.	E[illegible]
		OTHER PUBLIC WORKS.				BALUCHISTAN.			RAJPUTANA.										
		Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
NEW SUPPLIES.																			
Surveying and mathematical instruments	1	4,809	58	...	...	...	...	...	256	...	256	1,868	903	2,771	13,231	4,734	17,965	186	12,0[illegible]
Machinery including navgation plant	2	19,607	6,320	963	...	...	...	...	1,303	...	1,303	13,700	4,094	17,794	139,253	29,894	1,69,147	838	10,47[illegible]
Tools	3	21,966	80	3,556	...	...	...	...	48	...	48	286	1,910	2,196	33,034	—427	32,607	10,273	6,9[illegible]
Plant	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office, etc, furniture	5	6,670	64	283	...	...	...	...	279	...	279	189	...	189	40,592	4,467	45,059	498	1,0[illegible]
Camp equipage	6	4,696	...	1,111	...	...	...	...	...	...	...	24	485	509	1,561	—99	1,462	...	77[illegible]
Live-stock	7	...	...	...	...	...	...	...	...	...	...	...	297	297	11,959	...	11,959	...	...
Miscellaneous	8	...	...	...	...	...	...	...	...	3,763	3,763	...	...	...	...	...	...	...	...
TOTAL NEW SUPPLIES	9	57,748	6,522	5,913	...	...	...	...	1,886	3,763	5,649	16,067	7,689	23,756	2,39,630	38,569	2,78,199	11,795	31,[illegible]
Repairs and carriage	10	40,008	2,083	2,566	...	...	842	842	1,800	...	1,800	8,891	1,024	9,915	86,287	12,879	99,166	5,942	11,65[illegible]
TOTAL	11	97,756	8,605	8,479	...	...	842	842	3,686	3,763	7,449	24,958	8,713	33,671	3,25,917	51,448	3,77,365	17,737	42,[illegible]
Add—Charges by other Branches and Departments	12	2,299	...	...	241	2,512	...	2,512	...	...	...	...	151	151	...	85,606	85,606		4,234
TOTAL	13	1,00,055	8,605	8,479	241	2,512	842	3,354	3,686	3,763	7,449	24,958	8,864	33,822	3,25,917	1,37,054	4,62,971	17,737	47,221
Deduct—Charges to other Branches and Departments	14	12,553	361	...	...	...	...	...	252	...	252	160	...	160	1,59,014	1,629	1,60,643	458	26[illegible]
GRAND TOTAL	15	87,502	8,244	8,470	241	2,512	842	3,354	3,434	3,763	7,197	24,798	8,864	33,662	1,66,903	1,35,425	3,02,328	17,279	46,959
DISTRIBUTION OF THE FOREGOING—																			
FAMINE RELIEF AND INSURANCE	16	...	...	...	...	...	495	495	...	4,324	4,324	...	8,864	8,864	...	...	...	...	...
IRRIGATION— (*Imperial, Provincial, and Local*)																			
Minor Works and Navigation, Capital	17	...	...	...	...	...	347	347	...	...	...	...	...	...	...	76	76	...	...
Minor Works and Navigation, Revenue	18	...	...	...	...	...	...	...	...	—561	—561	...	...	...	...	3,155	3,155	...	...
Minor Irrigation and Agricultural Works	19	...	...	...	...	...	...	...	...	...	...	...	...	...	...	82,375	82,375	...	...
OTHER PUBLIC WORKS—																			
Imperial	20	87,502	8,244	8,113	241	2,512	...	2,512	3,227	...	3,227	383	...	383	6,916	...	6,916	2,231	13,097
Provincial	21	...	...	...	...	...	...	...	...	...	...	24,415	...	24,415	1,52,201	...	1,52,201	13,178	33,862
Incorporated Local	22	...	...	366	...	...	...	...	207	...	207	...	...	...	7,786	...	7,786	1,870	...
IRRIGATION— (*Imperial and Provincial.*)																			
Major Works, Working Expenses	23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49,819	49,819	...	...
TOTAL AS ABOVE	25	87,502	8,244	8,479	241	2,512	842	3,354	3,434	3,763	7,197	24,798	8,864	33,662	1,66,903	1,35,425	3,02,328	17,279	46,959

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS
31st March 1902.
Railways.)

No. of Items.	GAL. Irrigation.	GAL. TOTAL.	United Provinces of Agra and Oudh. Other Public Works.	United Provinces of Agra and Oudh. Irrigation.	United Provinces of Agra and Oudh. TOTAL.	Punjab. Other Public Works.	Punjab. Irrigation.	Punjab. TOTAL.	North-West Frontier Province. Other Public Works.	North-West Frontier Province. Irrigation.	North-West Frontier Province. TOTAL.	Madras. Other Public Works.	Madras. Irrigation.	Madras. TOTAL.	Bombay. Other Public Works.	Bombay. Irrigation.	Bombay. TOTAL.	Grand Total. Other Public Works.	Grand Total. Irrigation.	Grand Total. TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	12,088	4,000	1,349	5,349	1,520	...	1,520	...	...	...	4,073	...	4,073	4,323	27,812	32,135	46,412	34,798	81,210
2	12,634	23,107	1,037	4,931	5,968	...	...	...	...	...	...	6,936	24,554	31,490	12,132	43,444	55,576	2,12,562	1,19,551	3,32,113
3	...	6,936	7,164	9,367	16,531	−7,925	...	−7,925	...	...	...	25,062	...	25,062	4,781	3,085	7,866	1,05,261	13,935	1,19,196
4	...	...	395	...	395	3,468	...	3,468	...	...	...	...	5,531	5,531	...	...	...	3,863	5,531	9,394
5	...	1,064	1,910	5,314	7,224	2,379	...	2,379	...	...	...	4,730	...	4,730	1,634	7,640	9,274	60,292	17,421	77,713
6	...	775	718	6,200	6,918	284	...	284	...	...	...	1,262	...	1,262	894	6,690	7,584	11,325	13,276	24601
7	...	...	232	...	232	171	...	171	...	...	...	...	...	...	437	159	596	12,799	456	13,255
8	1,05,294	1,05,294	...	...	...	...	61,571	61,571	...	342	342	...	14,721	14,721	...	...	...	...	1,85,691	1,85,691
9	1,17,928	1,49,264	15,456	27,161	42,617	−103	61,571	61,468	...	342	342	42,063	44,806	86,869	24,201	88,830	1,13,031	4,52,514	3,90,659	8,43,173
10	1,16,416	1,28,067	6,084	18,409	24,493	10,229	42,353	52,582	...	236	236	38,485	76,974	1,15,459	22,232	16,322	38,554	2,36,258	2,85,455	5,21,713
11	2,34,344	2,77,331	21,540	45,570	67,110	10,126	1,03,924	1,14,050	...	578	578	80,548	1,21,780	2,02,328	46,433	1,05,152	1,51,585	6,88,772	6,76,114	13,64,886
12	...	4,234	−416	...	−416	150	...	150	6,793	...	6,793	64	23,905	23,969	7,982	1,235	9,217	23,859	1,10,897	1,34,756
13	2,34,344	2,81,565	21,124	45,570	66,694	10,276	1,03,924	1,14,200	6,793	578	7,371	80,612	1,45,685	2,26,297	54,415	1,06,387	1,60,802	7,12,631	7,87,011	14,99,642
14	36	298	23	50	73	1,956	−7,641	−5,685	...	...	...	34,607	25	34,632	6,716	7,016	13,732	2,16,362	1,115	2,17,477
15	2,34,308	2,81,267	21,101	45,520	66,621	8,320	1,11,565	1,19,885	6,793	578	7,371	46,005	1,45,660	1,91,665	47,699	99,371	1,47,070	4,96,269	7,85,896	12,82,165
16	1,15,522	1,15,522	...	595	595	...	191	191	...	...	...	...	4,896	4,896	...	3,301	3,301	...	1,38,188	1,38,188
17	−780	−780	...	386	386	...	3,155	3,155	...	72	72	...	187	187	...	3,298	3,298	...	6,741	6,741
18	37,744	37,744	...	1,179	1,179	...	2,881	2,881	...	20	20	...	5,424	5,424	...	5,492	5,492	...	55,334	55,334
19	22,918	22,918	...	474	474	...	4,440	4,440	...	74	74	...	26,964	26,964	...	51,742	51,742	...	1,88,987	1,88,987
20	...	13,097	3,838	...	3,838	9,997	...	9,997	6,793	...	6,793	1,745	...	1,745	5,249	...	5,249	1,60,088	...	1,60,088
21	...	33,862	−11,937	...	−11,937	−2,108	...	−2,108	...	...	...	43,526	...	43,526	32,273	...	32,273	2,85,410	...	2,85,410
22	...	...	29,200	...	29,200	431	...	431	...	...	...	734	...	734	10,177	...	10,177	50,771	...	50,771
23	58,904	58,904	...	39,189	39,189	...	55,348	55,348	...	412	412	...	95,976	95,976	...	11,549	11,549	...	2,61,378	2,61,378
24	...	...	...	3,697	3,697	...	45,550	45,550	...	...	...	...	12,213	12,213	...	23,989	23,989	...	1,35,268	1,35,268
25	2,34,308	2,81,267	21,101	45,520	66,621	8,320	1,11,565	1,19,885	6,793	578	7,371	46,005	1,45,660	1,91,665	47,699	99,371	1,47,070	4,96,269	7,85,896	12,82,165

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 81.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	STATE.						
	Assam-Bengal.	Bengal Central.†	South Behar.	Mymen-singh-Jamalpur.	Brahma-putra-Sultanpur.	Bengal-Nagpur.	Burma.
DURING THE YEAR 1901-1902.	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	12,582	13,313	18,066	...	...
England	...	...	...	...	...	...	...
Debentures:							
India	...	...	...	...	...	...	...
England	...	...	...	...	...	400,000	...
Debenture Stock:							
England	...	...	...	...	...	...	759,664
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	12,582	13,313	18,066	400,000	759,664
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	12,582	13,313	18,066	400,000	759,664
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India	−27,652	2,711	−4,589	13,187	12,998	505,222	375,595
England	28,096	9,887	...	...	...	458,261	236,620
C. TOTAL	444	12,598	−4,589	13,187	12,998	963,483	612,215
Repayments:							
India	...	...	...	...	...	...	...
England	444	89	...	...	...	4,996	318
D. TOTAL	444	89	...	...	...	4,996	318
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	12,509	−4,589	13,187	12,998	958,487	611,897
A. + D. TOTAL RECEIPTS	444	89	12,582	13,313	18,066	404,996	759,982
B. + C. TOTAL PAYMENTS	444	12,598	−4,589	13,187	12,998	963,483	612,215
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	...	...	...	...	...	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £ 1)	...	3,939	...	...	...	515,381	...
TO 31ST MARCH 1902.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	399,401	141,380	185,702	...	...
England	1,500,000	500,000	...	...	...	3,000,000	2,000,000
Debentures:							
Nominal amount	*1,360,000*	...	...	...	...	*3,755,000*	...
Cash received ‖	1,357,750	...	...	...	...	3,752,500	...
Debenture Stock:							
Stock represented	...	...	...	...	...	...	*1,250,000*
Cash received	...	...	...	...	...	...	(a)759,664
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	15,385	...	...	...	...	17,600	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,873,135	500,000	399,401	141,380	185,702	6,770,100	2,759,664
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	500,000	...	—	...	2,760,000	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £ 1)	...	3,939	...	...	...	3,783,541	...
	2,873,135	1,003,939	399,401	141,380	185,702	13,313,641	2,759,664
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Net Payments:							
India	1,662,745	397,669	456,269	141,226	178,165	8,482,379	1,743,447
England	1,210,390	606,270	...	...	...	4,837,521	1,072,279
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(b) 2,873,135	1,003,939	456,269	141,226	178,165	13,319,900	2,815,726
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	...	...	154	7,537	...	...
At Debit	...	...	56,868	...	...	6,259	56,062

* Excluding East Indian Railway Company, South Indian
† Although for convenience classed among the State Railways,
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State
§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum
‖ Excluding premium, which is included
¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000,
(a) Sum received to 31st March 1902 in respect of £1,250,000
(b) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of Interest on Share Capital paid by the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1901-1902; the RECEIPTS and March 1902; and the BALANCES at that date.

								GUARANTEED.			
Indian Midland.	Rohilkund and Kumaon.‡	Hard-war-Dehra.	Southern Mahratta (including Mysore Railway).	Ahmed-abad-Parantij.	Tapti Valley.	Sabarmati-Dholka Railway.	TOTAL.	Bombay, Baroda and Central India.	Madras.	TOTAL.	GRAND TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£
...	...	3,870	...	...	*−5,333*	2,533	45,031	...	...	...	45,031
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
500,000	...	...	...	...	...	...	900,000	300,000	300,000	600,000	1,500,000
...	...	...	...	...	...	...	759,664	...	...	...	759,664
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	35	...	35	35
500,000	...	3,870	...	...	*−5,333*	2,533	1,704,695	300,035	300,000	600,035	2,304,730
...	...	...	...	...	...	...	...	...	...	...	...
500,000	...	3,870	...	...	*−5,333*	2,533	1,704,695	300,035	300,000	600,035	2,304,730
−64,798	*−462*	2,113	*−40,220*	773	1,133	2,015	778,026	330,390	623,085	953,475	1,731,501
229,331	32,907	...	50,682	...	...	...	1,045,784	302,360	169,593	471,953	1,517,737
164,533	32,445	2,113	10,462	773	1,133	2,015	1,823,810	632,750	792,678	1,425,428	3,249,238
...	...	...	...	...	...	...	...	377,375	420,729	798,104	798,104
107	28	...	148	...	...	...	6,130	1,174	617	1,791	7,921
107	28	...	148	...	...	...	6,130	378,549	421,346	799,895	806,025
164,426	32,417	2,113	10,314	773	1,133	2,015	1,817,680	254,201	371,332	625,533	2,443,213
500,107	28	3,870	148	...	*−5,333*	2,533	1,710,825	678,584	721,346	1,399,930	3,110,755
164,533	32,445	2,113	10,462	773	1,133	2,015	1,823,810	632,750	792,678	1,425,428	3,249,238
...	...	...	...	...	...	...	...	...	...	...	...
848	32,417	...	...	...	...	...	552,585	...	...	...	552,585
...	...	174,870	8,460	121,267	784,667	2,533	1,818,280	21,672	...	21,672	1,839,952
3,000,000	200,000	...	3,491,540	...	...	...	13,691,540	7,528,628	10,257,630	17,786,258	31,477,798
3,654,100	*§147,000*	...	*1,093,100**	...	...	...	*10,009,200*	*3,005,400*	*1,574,500*	*4,579,900*	*14,589,100*
3,654,100	§160,837	...	1,092,350	...	...	...	10,017,537	3,004,400	1,570,997	4,575,397	14,592,934
...	...	...	*1,200,000*	...	...	...	*2,450,000*	...	...	...	*2,450,000*
...	...	...	¶1,200,000	...	...	...	1,959,664	...	...	...	1,959,664
...	...	...	34	...	...	...	34	..	...	...	34
−5,977	...	...	54,923	...	...	..	81,931	28,766	9,761	38,527	120,458
6,648,123	360,837	174,870	5,847,307	121,267	784,667	2,533	27,568,986	10,583,466	11,838,388	22,421,854	49,990,840
1,345,000	...	...	2,129,900	...	...	...	6,734,900	...	...	...	6,734,900
486,220	214,605	...	...	...	...	...	4,488,305	...	...	...	4,488,305
8,479,343	575,442	174,870	7,977,207	121,267	784,667	2,533	38,792,191	10,583,466	11,838,388	22,421,854	61,214,045
5,083,166	205,357	174,150	5,849,596	120,874	784,157	2,015	25,281,215	2,058,850	4,219,726	6,278,576	31,559,791
3,180,767	370,085	...	2,106,175	...	...	...	13,383,487	8,593,262	7,759,579	16,352,841	29,736,328
8,263,933	575,442	174,150	7,955,771	120,874	784,157	2,015	38,664,702	10,652,112	11,979,305	22,631,417	61,296,119
215,410	...	720	21,436	393	510	518	246,678	...	...	...	246,678
...	...	...	...	...	...	...	119,189	68,646	140,917	209,563	328,752

Railway Company, Limited, and Great Indian Peninsula Railway Company.
this Line is the property of the Bengal Central Railway Company.
Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.
was paid into the Calcutta Treasury, and at the Contract Rate is equivalent to a Sterling payment of £160,837.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
Debenture Stock issued by the Company in February 1902.
Secretary of State; Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess Capital, respectively.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Exchange Compensation Allowance.

Expenditure £306,825.

	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Amount of each Account. Expenditure.
					£
Exchange Compensation Allowance.	82	Expenditure	249	...	306,825

No. 82.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.		
												Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues:														
Land Revenue	3,015	16,037	41,561	9,963	49,614	52,122	34,141	3,322	57,345	33,321	3,00,441	9,754	2,89,811	876
Opium	...	...	...	...	19,272	...	...	...	...	...	19,272	19,272	...	...
Salt	7,786	...	...	...	741	...	...	...	8,129	9,283	25,939	23,907	2,032	...
Stamps	...	...	...	...	1,118	...	...	...	161	...	1,279	320	959	...
Excise	263	...	186	...	1,519	...	...	...	5,419	1,079	8,466	5,988	2,478	...
Customs	...	...	2,076	...	10,973	...	...	...	2,763	9,366	25,178	9,366	15,812	...
Assessed Taxes	...	...	94	...	700	...	...	...	...	...	794	397	397	...
Forest	7,444	8,129	19,530	4,323	6,330	8,825	5,548	178	13,696	11,717	85,720	46,670	39,050	...
TOTAL	18,508	24,166	63,447	14,286	90,267	60,947	39,689	3,500	87,513	64,766	4,67,089	1,15,674	3,50,539	876
Post Office	17,244	...	...	...	...	...	...	...	...	...	17,244	17,244	...	...
Telegraph	51,211	...	...	...	...	...	...	...	...	...	51,211	51,211	...	...
Mint	5,530	...	...	...	...	...	...	...	...	6,692	12,222	12,222	...	...
Salaries and Expenses of Civil Departments:														
General Administation	57,536	13,339	25,089	7,965	35,190	33,827	26,532	1,780	17,372	26,571	2,45,201	76,840	1,68,361	...
Law and Justice—Courts of Law	5,105	15,179	47,372	10,060	1,05,356	95,288	60,114	3,310	56,028	69,535	4,67,347	8,415	4,58,932	...
Law and Justice—Jails	9,409	1,482	2,511	...	8,251	6,325	3,675	...	2,833	5,027	39,513	9,409	30,104	...
Police	4,858	11,212	52,002	8,727	36,452	34,533	23,705	1,801	25,492	32,773	2,31,555	6,659	2,24,243	653
Marine	33,041	...	4,050	...	7,127	...	...	...	410	895	45,523	33,041	12,482	...
Education	1,162	2,941	3,850	998	18,663	11,421	5,574	...	13,765	12,125	70,497	1,162	69,324	11
Ecclesiastical	4,292	1,726	3,419	650	7,834	10,127	9,670	575	13,222	12,924	64,439	64,439	...	...
Medical	5,736	5,941	7,221	3,983	30,866	28,417	17,475	685	23,965	34,384	1,58,673	6,421	1,52,252	...
Political	72,489	1,468	6,101	3,979	889	1,480	18,564	4,283	2,253	23,157	1,34,663	1,10,864	23,799	...
Scientific and other Minor Departments	51,635	129	750	352	6,070	1,820	2,262	...	3,691	2,877	69,586	59,490	9,676	420
TOTAL	2,45,263	53,417	1,52,365	36,714	2,56,698	2,23,238	1,67,571	12,434	1,59,031	2,20,266	15,26,997	3,76,740	11,49,173	1,084

Miscellaneous Civil Charges:														
Civil Furlough and Absentee Allowances	195	...	...	...	20	...	...	...	65	...	280	280	...	...
Stationery and Printing	1,344	247	637	431	893	767	...	...	1,387	...	5,706	1,344	4,362	...
Miscellaneous	...	...	...	...	635	...	56	...	447	150	1,288	...	1,288	...
TOTAL	1,539	247	637	431	1,548	767	56	..	1,899	150	7,274	1,624	5,650	...
Famine Relief and Insurance:														
Famine Relief	159	—42	...	...	22	...	...	...	...	1,421	1,560	1,538	22	...
Construction of Protective Irrigation Works	625	790	...	...	1,757	156	...	...	774	974	5,076	5,076	...	...
TOTAL	784	748	...	...	1,779	156	...	...	774	2,395	6,636	6,614	22	...
Railway Revenue Account:														
State Railways: Working Expenses	1,27,891	21,604	16,355	9,728	36,228	16,375	41,674	...	22,024	75,549	3,67,428	3,67,428	...	...
Guaranteed Railways:														
Surplus Profits, Land and Supervision	...	...	2,471	...	7,422	4,325	...	...	3,793	4,631	22,642	22,642	...	...
Miscellaneous Railway Expenditure	2,011	...	1,054	...	724	535	2,745	...	1,521	...	8,590	8,339	251	...
TOTAL	1,29,902	21,604	19,880	9,728	44,374	21,235	44,419	...	27,338	80,180	3,98,660	3,98,109	251	...
Irrigation:														
Major Works: Working Expenses	...	...	...	...	7,909	12,878	20,430	345	...	4,200	45,762	25,275	20,487	...
Minor Works and Navigation	...	...	4,676	...	5,935	1,940	5,432	..	...	10,368	28,351	15,800	12,534	17
TOTAL	...	...	4,676	...	13,844	14,818	25,862	345	...	14,568	74,113	41,075	33,021	17
Other Public Works:														
Military Works	85,419	...	1,562	...	...	86	...	...	66	23	87,156	87,156	...	...
Civil Works	4,449	4,987	18,049	5,517	11,995	18,680	16,499	466	35,438	13,674	1,29,754	7,352	1,15,215	7,187
TOTAL	89,868	4,987	19,611	5,517	11,995	18,766	16,499	466	35,504	13,697	2,16,910	94,508	1,15,215	7,187
Army Services:														
Army—Effective	10,51,891	...	...	...	...	...	...	...	3,36,060	3,94,257	17,82,208	17,82,208	...	...
TOTAL CHARGED AGAINST REVENUE R	16,11,740	1,05,169	2,60,616	66,676	4,20,505	3,39,927	2,94,096	16,745	6,48,119	7,96,971	45,60,564	28,97,529	16,53,871	9,164
Railway and Irrigation Capital not charged to Revenue:														
State Railways: Construction	4,635	...	...	8,882	7,450	740	7,733	...	2,649	...	32,089	32,089	...	...
Irrigation Works: Construction	...	...	2,355	...	...	2,189	4,534	...	...	646	9,724	9,724	...	...
TOTAL NOT CHARGED TO REVENUE R	4,635	...	2,355	8,882	7,450	2,929	12,267	...	2,649	646	41,813	41,813	...	...
GRAND TOTAL R	16,16,375	1,05,169	2,62,971	75,558	4,27,955	3,42,856	3,06,363	16,745	6,50,768	7,97,617	46,02,377	29,39,342	16,53,871	9,164
Total Converted into £ at R15 = £1. £											306,825	195,956	110,258	611

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Sections O to V.—Debt, Deposits, and Advances.

Receipts £118,314,645. Disbursements £119,956,938.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£ (a)
O. Permanent Debt	83	Statement of Permanent Debt	253	2,676,167	231,471	+2,444,696
"	83A	Temporary Debt	254	4,000,000	5,301,942	—1,301,942
P. Unfunded Debt	84	Special Loans	254	...	263	+494,896
"	85	Treasury Notes	254	...	...	
"	86	Deposits of Service Funds	254	98,254	77,827	
"	87	Savings Bank Deposits	256	3,279,963	2,805,231	
Q. Deposits and Advances.	74	Provincial Balances	219	1,112,194	39,884	—264,557
"	App. A	Appropriation for Reduction or Avoidance of Debt	...	284,638	...	
"	88	Excluded Local Funds	256	675,391	649,262	
"	89	Railway Funds	256	77,932	56,592	
"	90	Deposits of Sinking Funds	257	9,139	...	
"	...	Gold Reserve Fund	...	3,869,346	5,700,640	
"	92	Departmental and Judicial Deposits	262	16,339,828	15,947,167	
"	For these Accounts, *vide* Appendix A.	Advances		9,485,910	8,927,995	
"		Suspense Account		25,470	814,210	
"		Exchange on Remittance Account		...	1,633	
"		Miscellaneous		13,108	20,130	
R. Loans and Advances by Imperial Government.	93	Advances, Repayments, and Balances	272	210,070	489,455	—279,385
R. R. Loans and Advances by Provincial Governments.	93A	Ditto ditto	282	624,847	727,134	—102,287
S. Capital Account of Local Boards.	94	Receipts and Payments	283	11,998	107,007	—95,009
T. Remittances	For these Accounts, *vide* Appendix A.	Inland Money Orders		19,667,440	19,664,509	+1,340,597
"		Other Local Remittances		73,801	...	
"		Other Departmental Accounts		545,289	541,223	
"		Remittances between Civil Treasuries and Departments		16,969,701	16,738,541	
"	95	Remittance Account between England and India	284	6,973,274	5,944,635	
U. Secretary of State's Bills.	96	Bills drawn and discharged	286	16,599,978	16,596,749	
V. Cash Balance	97	Opening and Closing Balances	287	14,690,907	18,573,438	
		TOTAL		118,314,645	119,956,938	

(a) Net figure carried to Account No. 1 B is 2,582,283. The difference of 137,587 is made up of 117,142 and 20,445, being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, respectively, *vide* notes (a) and (b) on page 253.

No. 83.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1902, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	1st April 1901.	31st March 1902.
Debt bearing Interest:		
In India . . . . . . £	76,705,383	77,202,076
In England . . . . . £	128,397,479	130,269,392
	205,102,862	207,561,468
Debt not bearing Interest:		
In India . . . . . . £	182,554	168,846
In England . . . . . £	37,900	37,698
	220,454	206,544
	205,323,316	207,768,012

	Amount, 1st April 1901.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1902.
IN INDIA.	R	R	R	R	R	R	R
IMPERIAL LOANS BEARING INTEREST.							
4½ per cent. Loan for Indore State Railway . .	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 ,, Railway Loan from Nawab of Rampur .	47,00,000	...	...	47,00,000	...	...	47,00,000
4 ,, Gwalior Loan of 1887	2,78,00,000	...	...	2,78,00,000	12,00,000	...	2,66,00,000
3½ ,, Loan of 1842-43	24,04,16,000	...	2,32,600	24,06,48,600	...	11,83,100	23,94,65,500
3½ ,, ,, 1854-55	32,10,31,000	...	19,67,400	32,29,98,400	...	10,05,900	32,19,92,500
3½ ,, ,, 1st May 1865	34,42,90,200	...	24,71,900	34,67,62,100	...	14,35,900	34,53,26,200
3½ ,, ,, 1879	4,64,46,500	..	7,400	4,64,53,900	...	5,70,000	4,58,83,900
3½ ,, ,, 1900-1901	2,93,28,000	1,00,00,000	...	3,93,28,000	...	4,83,900	3,88,44,100
3 ,, ,, 1896-97	11,07,07,200	..	...	11,07,07,200	...	...	11,07,07,200
TOTAL IMPERIAL DEBT in INDIA bearing Interest R	1,14,97,18,900	1,00,00,000	46,79,300	1,16,43,98,200	12,00,000	46,78,800	1,15,85,19,400
LOANS NOT BEARING INTEREST.							
4½ per cent. Transfer Loan of 1870 . . .	13,900	...	...	13,900	...	...	13,900
4½ ,, ,, ,, 1878 . . .	2,500	...	...	2,500	200	...	2,300
Transfer Loan of 1879, 4½ per cent. portion . .	98,900	...	...	98,900	35,300	...	63,600
4 per cent. Loan of 1824-25	33,920	...	...	33,920	...	...	33,920
4 ,, ,, 1828-29	5,653	...	...	5,653	...	...	5,653
4 ,, ,, 1832-33	1,95,840	...	...	1,95,840	...	...	1,95,840
4 ,, ,, 1835-36	1,63,000	...	...	1,63,000	4,000	...	1,59,000
4 ,, ,, 1842-43	7,74,500	...	...	7,74,500	26,800	...	7,47,700
4 ,, ,, 1854-55	5,28,500	...	...	5,28,500	6,400	...	5,22,100
4 ,, Transfer Loan of 22nd April 1854 . .	14,217	...	...	14,217	...	...	14,217
4 ,, ,, ,, 1st May 1865 . .	4,84,488	...	...	4,84,488	44,625	500	4,39,363
Reduced 4 per cent. Loan of 16th January 1879 .	95,800	...	...	95,800	9,300	...	86,500
,, ,, ,, 4th July 1881 . .	500	...	...	500	...	...	500
4 per cent. Promissory Notes for Mysore Family .	8,590	...	...	8,590	...	...	8,590
4 ,, East Indian Railway Commuted Stock .	1,050	...	...	1,050	...	...	1,050
3½ ,, Loan of 1853-54	60,100	...	...	60,100	3,700	...	56,400
3½ ,, ,, 1893-94	2,51,300	...	...	2,51,300	73,800	...	1,77,500
4½ per cent. Nagpur-Raipur Railway Debenture Loan	750	...	...	750	...	...	750
4 ,, Ghazipur-Dildarnagar ,, ,, ,,	2,800	...	...	2,800	1,000	...	1,800
4 ,, Cawnpur-Furruckabad ,, ,, ,,	2,000	...	...	2,000	...	...	2,000
TOTAL DEBT in INDIA not bearing Interest . R	27,38,308	...	...	27,38,308	2,05,125	500	25,32,683
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per cent. Muttra-Hathras Light Ry. Debenture Loan	11,800	...	...	11,800	...	...	11,800
4 ,, Cawnpur and Achneyra ,, ,, ,,	1,400	...	...	1,400	...	...	1,400
4 ,, Cawnpur-Achneyra Section, Rajputana-Malwa Railway ,, ,,	8,42,000	...	...	8,42,000	...	...	8,42,000
TOTAL PROVINCIAL DEBT in INDIA bearing Interest R	8,55,200	...	...	8,55,200	...	...	8,55,200

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In Bengal	1,687	...	...	1,687	...	...	1,687
" United Provinces of Agra and Oudh	1,013	...	...	1,013	...	...	1,013
" Punjab	587	...	...	587	...	...	587
" Madras	888	...	...	888	100	...	788
" Bombay	2,475	...	...	2,475	...	...	2,475
TOTAL GOVT. STOCK NOTES bearing Interest . R	6,650	...	...	6,650	100	...	6,550
TOTAL DEBT in INDIA . R	1,15,33,19,058	1,00,00,000	46,79,300	1,16,79,98,358	14,05,225	46,79,300	1,16,19,13,833
TOTAL DEBT IN INDIA CONVERTED INTO £ AT R15=1£	76,887,937	666,667	311,953	77,866,557	93,682	311,953	77,460,922
Do. BEARING INTEREST . £	76,705,383	666,667	311,953	77,684,003	80,007	311,920	77,292,076
Do. NOT BEARING INTEREST . £	182,554	...	...	182,554	13,675	33	168,816
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per cent. Stock	63,247,722	..	...	63,247,722	(a) 117,142 (b) 20,445	...	63,110,135
India 3 " Stock	45,125,884	2,009,500	...	47,135,384	...	...	47,135,384
India 2½ " Stock	11,892,207	...	...	11,892,207	...	...	11,892,207
East Indian Railway Debenture Stock 4½ per cent.	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 "	348,666	...	...	348,666	...	...	348,666
South Indian Railway Debenture Stock 4½ "	425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent.	(f) 2,701,450	...	...	2,701,450	...	...	2,701,450
Great Indian Peninsula Railway Debentures	(f) 3,220,900	...	...	3,220,900	...	...	3,220,900
TOTAL DEBT in ENGLAND bearing Interest . £	128,397,479	2,009,500	...	130,406,979	137,587	...	130,269,392
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per cent. Stock	9,443	...	...	9,443	...	...	9,443
India 4 per cent. Stock	7,540	...	...	7,540	202	...	7,338
TOTAL DEBT in ENGLAND not bearing Interest . £	37,900	...	...	37,900	202	...	37,698
TOTAL DEBT in ENGLAND . £	128,435,379	2,009,500	...	130,444,879	137,789	...	130,307,090
TOTAL DEBT £	205,323,316	2,676,167	311,953	208,311,436	231,471	311,953	207,768,012
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	70,042,829	2,009,500	311,953	72,364,282	(c) 231,471	(d) 2,965,796	69,167,015
For Railways	111,804,155	38,951	2,653,843	114,496,949	...	...	(e) 114,496,949
For Irrigation	23,476,332	627,716	...	24,104,048	...	..	24,104,048
TOTAL . £	205,323,316	2,676,167	2,965,796	210,965,279	231,471	2,965,796	207,768,012

(c) This amount is shown in the General Account, page 31, as follows:—	India. £	England. £	TOTAL. £
Under Permanent Debt Discharged	93,682	202	93,884
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £2,997,759 under "Railway Revenue Account," (*see* also Sinking Fund Account on this page)	...	69,333	} 117,142
On account of Eastern Bengal Railway Sinking Fund do. do.	...	5170	
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	42,639	
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which £2,567 is charged to State Railways' Interest on Debt	...	2,380	} 20,445
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £19,481 is charged to Interest on Debt	...	18,065	
	93,682	137,789	231,471

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict., C. 206, and Section 2 (*a*) of 44 and 45 Vict. C. 53, and the application thereof.

	India Debt issued in redemption of £328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 1*s*. 4*d*. the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,573,467	80,765	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1901: India 4, 3½ and 3 per cent. Stocks	989,073	4,732	57,039	3,279	489,766	1,543,889
(*a*) India Debt purchased and cancelled during the year ended 31st March 1902:						
India 3½ per cent. Stock purchased with £70,737, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	35,884	215	3,009	129	26,398	} 117,142
India 3½ per cent. Stock purchased with £55,500 being Interest on the amounts standing to the credit of the Funds	33,075	159	1,923	109	16,241	
INDIA DEBT PURCHASED AND CANCELLED £	1,058,032	5,106	61,971	3,517	532,405	1,661,011
Balance of India Debt issued as above, outstanding on 31st March 1902. { India 3½ per cent. Stock† . £11,282,027; India 3 per cent. Stock 224,446; India 3½ per cent. Rupee Debt 7,117 } . £	6,515,435	75,659	479,084	64,196	4,379,216	11,513,590

† India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(*b*) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £22,048 towards the redemption of Debt incurred in excess of money raised thereby.

(*d*) Includes £2,653,843 transferred to Debt for Railways.

(*e*) Falls short of the aggregate of the totals of columns 4 and 18 in the Summary of Capital Expenditure, Account No. 75, by £5,162,796, on account of (1) the exclusion of £5,629,251, Capital outlay on State Railways met from funds raised by Com- [illegible] for the purchase of the Oudh and Rohilkhand and South Indian Railway and (for the discharge of Debentures, the liability for which was assumed by the

No. 83A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1902.

		Balance, 1st April 1901.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1902.
INDIA.						
Temporary Loan from Gwalior	R	45,29,119	...	45,29,119	45,29,119	...
Converted into £ at R15=£1	£	301,942	...	301,942	301,942	...
ENGLAND.						
Temporary Loans on security of India Bills .	£	5,000,000	4,000,000	9,000,000	5,000,000	4,000,000
TOTAL .	£	5,301,942	4,000,000	9,301,942	5,301,942	4,000,000

No. 84.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1902.
INDIA, GENERAL.	R	R	R	R	R
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p.c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras) . . .	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras) . . .	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.) .	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.) .	40,000	...	40,000	...	40,000
TOTAL . R	11,09,148	...	11,09,148	...	11,09,148
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	(a)30,12,454	...	30,12,454	2,671	30,09,783
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	99,98,376	...	99,98,376	1,273	99,97,103
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL . R	1,49,24,633	...	1,49,24,633	3,944	1,49,20,689
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	...	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
GRAND TOTAL . R	1,69,56,589	...	1,69,56,589	3,944	1,69,52,645
Grand Total converted into £ at R15 = £1 . £	1,130,439	...	1,130,439	263	1,130,170

No. 85.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Issues in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
INDIA, GENERAL.	R	R	R	R	R
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.) . . .	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent. . .	71,619	...	71,619	...	71,619
TOTAL . R	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at R15 = £1 . £	29,861	...	29,861	...	29,861

No. 86.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Repayments in 1901-1902.	Balance, 31st March 1902.
INDIA, GENERAL.	R	R	R	R	R
Uncovenanted Service Family Pension Fund . .	1,43,71,136	12,36,217	1,56,07,353	10,25,758	1,45,81,595
MADRAS.					
Military Assistant Surgeons' Fund . . .	3,44,344	30,868	3,75,212	26,926	3,48,286
BOMBAY.					
Uncovenanted Service Family Pension Fund . .	(a)21,02,031	2,06,726	23,08,757	1,14,716	21,94,041
TOTAL R	1,68,17,511	14,73,811	1,82,91,322	11,67,400	1,71,23,922
Total converted into £ at R15 = £1 . £	1,121,168	98,254	1,219,422	77,827	1,141,595

(a) Differs from last year's closing balance by R1 for corrections since made.

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1902.

BANK ACCOUNTS.	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Repayments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
POST OFFICE SAVINGS BANKS:					
India, General . . . . R	10,04,32,569	4,46,37,833	14,50,70,402	3,82,49,169	10,68,21,233
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	25,31,231	4,72,426	30,03,657	2,44,457	27,59,200
Central Provinces	(a) 24,422	6,755	31,177	894	30,283
Assam	(a) 14,868	2,687	17,555	10,942	6,613
Bengal	17,28,201	4,04,543	21,32,744	2,58,339	18,74,405
United Provinces of Agra and Oudh . . .	10,37,981	2,17,257	12,55,238	1,18,178	11,37,060
Punjab	44,42,776	8,76,850	53,19,626	3,97,293	49,22,333
Madras	1,71,969	654	1,72,623	1,72,623	...
TOTAL . R	99,51,448	19,81,172	1,19,32,620	12,02,726	1,07,29,894
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	47,39,394	6,99,037	54,38,431	3,51,662	50,86,769
FOREST OFFICERS' PROVIDENT FUND:					
India, General	3,24,212	94,490	4,18,702	19,440	3,99,262
Madras	31,648	14,380	46,028	1,014	45,014
Bombay	71,765	20,162	91,927	9,413	82,514
TOTAL . R	4,27,625	1,29,032	5,56,657	29,867	5,26,790
POLICE OFFICERS' PROVIDENT FUND:					
India, General	3,181	2,888	6,069	880	5,189
Central Provinces	(a) 13,206	10,735	23,941	1,699	22,242
Burma	(a) 16,479	15,047	31,526	969	30,557
Bengal	38,395	29,213	67,608	5,896	61,712
United Provinces of Agra and Oudh . .	29,701	24,636	54,337	346	53,991
Punjab	25,054	21,673	46,727	7,572	39,155
Madras	23,386	18,455	41,841	2,999	38,842
Bombay	14,899	15,820	30,719	2,844	27,875
TOTAL . R	1,64,301	1,38,467	3,02,768	23,205	2,79,563
CEMETERY ENDOWMENT FUND.					
India	...	7,592	7,592	...	7,592
Central Provinces	...	4,503	4,503	...	4,503
Burma	...	7,377	7,377	...	7,377
Assam	...	2,290	2,290	...	2,290
Bengal	...	10,670	10,670	...	10,670
United Provinces of Agra and Oudh . .	...	24,000	24,000	...	24,000
Punjab	...	14,664	14,664	...	14,664
North-West Frontier Province	...	2,013	2,013	...	2,013
Bombay	...	43,597	43,597	...	43,597
TOTAL .		1,16,706	1,16,706	...	1,16,706
FINANCIAL DEPARTMENT PROVIDENT FUND:					
India, General	(a) 25,648	24,256	49,904	3,925	45,979
OPIUM DEPARTMENT PROVIDENT FUND.					
Bengal	...	9,420	9,420	20	9,400
REGIMENTAL SAVINGS BANKS:					
Bengal Command	2,73,177	2,21,276	4,04,453	4,94,453	...
Punjab ,, ...	3,64,026	2,01,656	5,65,682	5,65,682	...
Madras ,, ...	1,92,562	82,402	2,74,964	2,74,964	...
Bombay ,, ...	(a) 2,54,339	1,65,204	4,19,543	4,19,543	...
TOTAL . R	10,84,104	6,70,538	17,54,642	17,54,642	...
TOTAL BANK ACCOUNTS . R	11,68,25,089	4,84,06,461	16,52,31,550	4,16,15,216	12,36,16,334
Carried forward .	11,68,25,089	4,84,06,461	16,52,31,550	4,16,15,216	12,36,16,334

(a) Differs from last year's closing balance for corrections since made.

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1902—*continued.*

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Repayments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
Brought forward	11,68,25,089	4,84,06,461	16,52,31,550	4,16,15,216	12,36,16,334
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	66,565	1,08,714	1,75,279	1,20,016	55,263
HINDU FAMILY ANNUITY FUND:					
India, General	33,286	64,462	97,748	78,882	18,866
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	1,33,697	17,909	1,51,606	23,022	1,28,584
LOCAL FUND PENSION FUND:					
Bombay	78,603	45,168	1,23,771	34,967	88,804
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	2,046	24,379	26,425	24,057	2,368
POST OFFICE LIFE INSURANCE FUND:					
India, General	14,77,133	4,72,098	19,49,231	1,26,696	18,22,535
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	3,24,427	60,246	3,84,673	55,618	3,29,055
TOTAL SPECIAL ACCOUNTS . R	21,15,757	7,92,976	29,08,733	4,63,258	24,45,475
GRAND TOTAL	11,89,40,846	4,91,99,437	16,81,40,283	4,20,78,474	12,60,61,809
Grand Total converted into £ at R15=£1 £	(a) 7,929,389	3,279,963	11,209,352	2,805,231	8,404,121

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
India, General	4,52,992	13,18,900	17,71,892	12,67,303	5,04,589
Central Provinces	(a)1,31,435	4,47,077	5,78,512	4,37,497	1,41,015
Burma	4,74,580	11,56,153	16,30,733	11,34,329	4,96,404
Assam	7,815	30,751	38,566	31,472	7,094
Bengal	(a)3,18,915	7,55,994	10,74,909	7,00,311	3,74,598
United Provinces of Agra and Oudh	2,79,557	11,82,482	14,62,039	11,52,370	3,09,669
Punjab	2,48,363	10,07,743	12,56,106	10,75,587	1,80,519
North-West Frontier Province	...	1,80,829	1,80,829	86,146	94,683
Madras	(a)44,178	13,13,227	13,57,405	9,92,022	3,65,383
Bombay	7,60,328	27,37,713	34,98,041	28,61,893	6,36,148
TOTAL R	27,18,163	1,01,30,869	1,28,49,032	97,38,930	31,10,102
Total converted into £ at R 15 = £1 £	(a)181,211	675,391	856,602	649,262	207,340

No. 89.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
INDIA, GENERAL.					
Bombay, Baroda and Central India Railway.	R	R	R	R	R
Educational Fund	11,251	3,034	14,285	9,682	4,603
Fire Insurance Fund	28,920	15,339	44,259	14	44,245
Guarantee and Contractors' Security Fund	60,618	54,430	1,15,048	54,481	60,567
Provident Fund	47,385	7,04,427	7,51,812	5,89,423	1,62,389
Fine Fund	3,907	6,863	10,770	5,210	5,560
Shareholders' Interest Deposit Fund	1,972	1,595	3,567	1,386	2,181
Sundry Deposit Fund	84,345	21,451	1,05,796	24,612	81,184
Police Clothing Fund	2,304	7,324	9,628	9,628	...
Madras Railway.					
Guarantee and Contractors' Security Fund	4,47,343	92,657	5,40,000	9,465	5,30,535
Provident Fund	93,153	2,61,857	3,55,010	1,44,976	2,10,034
TOTAL R	7,81,198	11,68,977	19,50,175	8,48,877	11,01,298
Total converted into £ at R15 = £1 £	52,080	77,932	130,012	56,592	73,420

(a) Differs from last year's closing balance for corrections since made.

No. 90.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	9,49,314	1,37,079	10,86,393	...	10,86,393
Converted into £ at R15 = £1 £	63,288	9,139	72,427	...	72,427

No. 91.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD RESERVE FUND, for the Year ended 31st March, 1902.

Balance, 1st April, 1901.	Net profits on Coinage during the year.	Interest on Investments.	Total Receipts.	Charges.	Balance, 31st March, 1902.
£	£	£	£	£	£
3,031,294	415,100	18,407	3,464,801	10,555	3,454,246

No. 91A.—STATEMENT showing the form in which the BALANCE of the GOLD RESERVE FUND was held on 31st March, 1902.

	£
In 2¾ per cent. Consolidated Stock of the nominal value of £3,667,295	3,454,246
In Gold in India	...
Balance due to the Fund from the Treasury Balances	...
TOTAL	3,454,246

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
INDIA, GENERAL.	R	R	R	R	R
Civil Deposits.					
Revenue Deposits	(a) 1,66,564	4,66,635	6,33,199	5,02,673	1,30,526
Civil Courts' Deposits	(a) 63,030	1,52,017	2,15,047	1,73,496	41,551
Criminal Courts' Deposits	6,655	26,067	32,722	25,739	6,983
Personal Deposits	6,02,195	33,40,795	39,42,990	36,51,638	2,91,352
Municipal Funds	(a) 60,258	5,16,686	5,76,944	4,84,212	92,732
Renewal Fees, Government Promissory Notes	2,128	10,474	12,602	9,509	3,093
Forest Deposits	...	30	30	30	...
Trust Interest Fund	(a) 6,276	68,96,117	69,02,393	68,98,090	4,303
Deposits for Government Loans (temporary)	...	372	372	372	...
Deposits of deceased officers and men of the Native Army	3,036	1,213	4,249	1,304	2,945
Deposits for work done for public bodies or individuals	...	600	600	600	...
Other Deposits.					
Military Deposits	(a) 3,72,628	9,57,358	13,29,986	9,05,306	4,24,680
Trust Interest Account (Military)	622	31,418	32,040	28,713	3,327
Public Works Deposits (Other Public Works)	(a) 3,54,197	15,90,135	19,44,332	13,34,422	6,09,910
Public Works Deposits (Irrigation)	(a) 5,349	12,721	18,070	15,553	2,517
Public Works Deposits (Railway Capital)	(a) 4,68,921	17,24,660	21,93,581	12,06,613	9,86,968
Public Works Deposits (Railway Revenue)	16,14,608	75,91,587	92,06,195	77,09,032	14,97,163
Marine Deposits	(a) 47,783	77,053	1,24,836	91,784	33,052
Telegraph Deposits	10,882	1,81,243	1,92,125	1,84,236	7,889
Telegraph Fine Fund	(a) 14,180	7,161	21,341	6,382	14,959
Telegraph Furniture Fund	2,531	1,088	3,619	1,792	1,827
State Railway Fine Fund (Railway Revenue)	1,932	8,315	10,247	9,276	971
Trust Interest Account (Post Office)	82	9,126	9,208	8,923	285
Void Money Orders (Post Office)	3,84,206	23,26,500	27,10,706	22,04,115	5,06,591
Short payments on account of Money Orders (Post Office)	(a) 1,498	11,423	12,921	12,164	757
Foreign Money Orders (Post Office)	(a) -7,16,647	1,79,16,406	1,71,99,759	1,80,41,566	-8,41,807
British Postal Orders (Post Office)	1,31,640	10,29,953	11,61,593	9,96,476	1,65,117
Dead Accounts, Savings Bank (Post Office)	(a) 4,72,891	35,651	5,08,542	9,826	4,98,716
District Post Charges (Post Office)	(a) 71	11,03,695	11,03,766	11,03,614	152
Money Order Cheques (Post Office)	49,163	1,32,10,977	1,32,60,140	1,31,34,932	1,25,208
Deposits on account of ferry charges in Kashmir (Post Office)	2	98	100	97	3
Deposits on account of Government Loans (Post Office)	...	2,860	2,860	2,860	...
Customs Duty on Foreign Parcels (Post Office)	(a) 41	1,814	1,855	1,752	103
Other deposits (Post Office)	(a) 15,558	80,416	95,974	67,908	28,066
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	5,582	100	5,682	6,000	-318
TOTAL . R	41,47,862	5,93,22,764	6,34,70,626	5,88,31,005	46,39,621
Carried forward . R	41,47,862	5,93,22,764	6,34,70,626	5,88,31,005	46,39,621

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902—*continued*.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
Brought forward . R	41,47,862	5,93,22,764	6,34,70,626	5,88,31,005	46,39,621
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	(a)71,992	1,81,977	2,53,969	1,44,096	1,09,873
Civil Courts' Deposits	2,56,987	10,60,432	13,17,419	10,17,361	3,00,058
Personal Deposits	(a)4,76,731	33,60,702	38,37,433	31,98,551	6,38,882
Municipal Funds	(a)2,88,341	15,05,230	17,93,571	14,43,449	3,50,122
Forest Deposits	9	115	124	69	55
Trust Interest Fund	157	70,212	70,369	68,868	1,501
Deposits for work done for public bodies or individuals	(a)42	1,518	1,560	1,353	207
Other Deposits.					
Public Works Deposits (Other Public Works)	33,563	72,804	1,06,367	70,325	36,042
Public Works Deposits (Railway Capital)	(a)11,839	46,571	58,410	52,510	5,900
Public Works Deposits (Railway Revenue)	1,14,427	4,99,892	6,14,319	4,25,653	1,88,666
State Railway Fine Fund (Railway Revenue)	8,738	8,937	17,675	15,343	2,332
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—12,620	2,38,185	2,25,565	2,22,064	3,501
TOTAL . R	12,50,206	70,46,575	82,96,781	66,59,642	16,37,139
BURMA.					
Civil Deposits.					
Revenue Deposits	(a)4,19,221	13,39,318	17,58,539	13,69,036	3,89,503
Civil Courts' Deposits	(a)1,56,020	9,81,348	11,37,368	9,41,608	1,95,760
Personal Deposits	2,39,782	26,21,959	28,61,741	25,22,179	3,39,562
Municipal Funds	6,76,440	22,52,713	29,29,153	23,12,113	6,17,040
Marine Deposits	(a)769	3,799	4,568	3,517	1,051
Forest Deposits	(a)263	...	263	200	63
Trust Interest Fund	582	20,129	20,711	20,571	140
Deposits for work done for public bodies or individuals	1,031	20,686	21,717	10,642	11,075
Other Deposits.					
Public Works Deposits (Other Public Works)	1,83,708	5,13,688	6,97,396	3,49,869	3,47,527
Public Works Deposits (Irrigation)	3,491	19,896	23,387	10,282	13,105
Public Works Deposits (Railway Capital)	(a)7,468	1,07,772	1,15,240	1,11,979	3,261
Public Works Deposits (Railway Revenue)	73,721	4,38,623	5,12,344	4,24,186	88,158
State Railway Fine Fund (Railway Revenue)	11,765	12,160	23,925	20,211	3,714
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	25,947	...	25,947	1,095	24,852
TOTAL . R	18,00,208	83,32,091	1,01,32,299	80,97,488	20,34,811
ASSAM.					
Civil Deposits.					
Revenue Deposits	2,03,034	2,52,597	4,55,631	2,33,322	2,22,309
Civil Courts' Deposits	(a)48,532	1,20,934	1,69,466	1,02,678	66,788
Personal Deposits	99,900	12,45,005	13,44,905	12,91,527	53,378
Municipal Funds	49,307	2,46,348	2,95,655	2,36,515	59,140
Trust Interest Fund	28	11,363	11,391	11,362	29
Deposits for work done for public bodies or individuals	6,040	405	6,445	5,242	1,203
Other Deposits.					
Public Works Deposits (Other Public Works)	23,116	1,04,206	1,27,322	1,05,040	22,282
Public Works Deposits (Railway Capital)	(a)3,90,658	2,09,346	6,00,004	4,15,462	1,84,542
Public Works Deposits (Railway Revenue)	47,320	7,83,803	8,31,123	7,17,048	1,14,075
State Railway Fine Fund (Railway Revenue)	5,768	2,742	8,510	1,498	7,012
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	5,384	47,044	52,428	43,186	9,242
TOTAL . R	8,79,087	30,23,793	39,02,880	31,62,880	7,40,000
Carried forward . R	80,77,363	7,77,25,223	8,58,02,586	7,67,51,015	90,51,571

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902—*continued.*

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
Brought forward . R	80,77,363	7,77,25,223	8,58,02,586	7,67,51,015	90,51,571
BENGAL.					
Civil Deposits.					
Revenue Deposits	28,15,188	44,16,230	72,31,418	46,04,343	26,27,075
Civil Courts' Deposits	(a)55,61,722	1,04,29,160	1,59,90,882	1,03,59,246	56,31,636
Criminal Courts' Deposits	2,99,386	4,82,337	7,81,723	4,36,629	3,45,094
Personal Deposits	14,95,706	1,04,90,065	1,19,85,771	1,01,48,467	18,37,304
Municipal Funds	4,85,303	28,68,608	33,53,911	28,39,890	5,14,021
Forest Deposits	...	1,004	1,004	535	469
Presidency Bank Deposits	20,920	42,689	63,609	46,036	17,573
Trust Interest Fund	16,152	13,49,026	13,65,178	13,45,259	19,919
Port Trust Deposits	16,419	1,27,715	1,44,134	1,26,132	18,002
Deposits for Government Loans (temporary) . .	...	140	140	140	...
Deposits for work done for public bodies or individuals	1,53,726	3,98,305	5,52,031	2,81,380	2,70,651
Other Deposits.					
Public Works Deposits (Other Public Works) .	1,13,310	1,58,983	2,72,293	1,65,138	1,07,155
Public Works Deposits (Irrigation) . . .	65,391	1,34,690	2,00,081	88,763	1,11,318
Public Works Deposits (Railway Capital) . .	(a)82,432	3,25,970	4,08,402	2,51,919	1,56,483
Public Works Deposits (Railway Revenue) . .	(a)5,75,534	51,28,663	57,04,197	49,86,872	7,17,325
State Railway Fine Fund (Railway Revenue) .	8,141	37,089	45,230	42,907	2,323
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)13,57,009	38,42,420	51,99,429	33,19,511	18,79,918
TOTAL . R	1,30,66,339	4,02,33,094	5,32,99,433	3,90,43,167	1,42,56,266
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	(a)7,01,194	26,04,531	33,05,725	24,34,162	8,71,563
Civil Courts' Deposits	(a)31,40,165	82,63,942	1,14,04,107	77,59,470	36,44,637
Criminal Courts' Deposits	(a)1,30,111	4,72,589	6,02,700	4,57,390	1,45,310
Personal Deposits	18,56,836	2,15,48,964	2,34,05,800	2,15,68,763	18,37,037
Municipal Funds	14,19,486	64,94,869	79,14,355	63,37,430	15,76,925
Forest Deposits	2,137	2,201	4,338	715	3,623
Trust Interest Fund	773	3,59,083	3,59,856	3,58,399	1,457
Deposits for Government Loans (temporary) . .	...	1,300	1,300	1,300	...
Other Deposits.					
Public Works Deposits (Other Public Works) .	1,22,271	2,40,869	3,63,140	2,36,703	1,26,437
Public Works Deposits (Irrigation) . . .	(a)33,451	86,903	1,20,354	84,408	35,946
Public Works Deposits (Railway Capital) . .	1,12,329	1,29,415	2,41,744	1,19,136	1,22,608
Public Works Deposits (Railway Revenue) . .	6,96,869	20,91,612	27,88,481	22,22,031	5,66,450
State Railway Fine Fund (Railway Revenue) . .	(a)1,353	12,806	14,159	10,758	3,401
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	−62,279	1,75,771	1,13,492	90,959	22,533
TOTAL . . R	81,54,696	4,24,84,855	5,06,39,551	4,16,81,624	89,57,927
Carried forward . R	2,92,98,398	16,04,43,172	18,97,41,570	15,74,75,806	3,22,65,764

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902—*continued.*

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
Brought forward . R	2,92,98,398	16,04,43,172	18,97,41,570	15,74,75,806	3,22,65,764
PUNJAB.					
Civil Deposits.					
Revenue Deposits	(a)18,32,522	49,32,725	67,65,247	49,90,095	17,75,152
Personal Deposits	11,42,411	82,39,147	93,81,558	81,05,106	12,76,452
Municipal Funds	12,60,629	50,25,870	62,86,499	48,84,900	14,01,599
Forest Deposits	..	316	316	100	216
Trust Interest Fund	3,243	1,09,046	1,12,289	99,771	12,518
Deposits for Government Loans (temporary)	...	50,200	50,200	50,200	...
Other Deposits.					
Public Works Deposits (Other Public Works)	(a)1,67,396	3,27,435	4,94,831	3,92,964	1,01,867
Public Works Deposits (Irrigation)	1,89,045	3,14,282	5,03,327	2,86,301	2,17,026
Public Works Deposits (Railway Capital)	(b)2,961	66,499	69,460	23,108	46,352
Public Works Deposits (Railway Revenue)	(a)6,69,045	70,53,052	77,22,097	67,00,318	10,21,779
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)77,393	2,24,946	3,02,339	2,22,201	80,138
TOTAL . R	53,44,645	2,63,43,518	3,16,88,163	2,57,55,064	59,33,099
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	...	5,01,252	5,01,252	2,73,706	2,27,546
Personal Deposits	...	14,03,273	14,03,273	10,91,875	3,11,398
Municipal Funds	...	3,58,461	3,58,461	1,84,046	1,74,415
Trust Interest Fund	...	1,297	1,297	795	502
Other Deposits.					
Public Works Deposits (Irrigation)	...	3,690	3,690	2,682	1,008
Local Funds' Debt Accounts.					
Incorporated Local Funds' Dept, Deposits and Advances	...	1,853	1,853	4,295	—2,442
TOTAL R	...	22,69,826	22,69,826	15,57,399	7,12,427
MADRAS.					
Civil Deposits.					
Revenue Deposits	(a)15,68,487	23,92,263	39,60,750	22,27,020	17,33,730
Civil Courts' Deposits	23,29,449	53,93,319	77,22,768	49,85,833	27,30,935
Criminal Courts' Deposits	72,272	1,11,819	1,84,091	1,16,465	67,626
Personal Deposits	8,23,645	94,56,496	1,02,80,141	88,01,256	14,78,885
Municipal Funds	6,06,723	28,16,804	34,23,527	26,94,155	7,29,372
Trust Interest Fund	(a)3,59,196	16,20,652	19,79,848	19,69,935	9,913
Deposits of deceased officers and men of the Native Army	5,534	421	5,955	385	5,570
Deposits for work done for public bodies or individuals	(a)15,694	1,51,583	1,67,277	1,42,990	24,287
Administrator General's Deposits	8	...	8	...	8
Other Deposits.					
Military Deposits	(a) 77,084	1,11,194	1,88,278	1,09,398	78,880
Trust Interest Account (Military)	(a)300	7,058	7,358	6,840	518
Public Works Deposits (Other Public Works)	2,62,508	6,57,365	9,19,873	6,60,069	2,59,804
Public Works Deposits (Railway Capital)	72,128	2,39,046	3,11,174	2,82,382	28,792
Public Works Deposits (Railway Revenue)	(a)57,399	4,36,730	4,94,129	4,34,250	59,879
State Railway Fine Fund (Railway Revenue)	18,960	13,506	32,466	32,466	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)—9,47,414	52,39,974	42,92,560	45,28,350	—2,35,790
TOTAL . R	53,21,973	2,86,48,230	3,39,70,203	2,69,91,794	69,78,409
Carried forward . R	3,99,65,016	21,77,04,746	25,76,69,762	21,17,80,063	4,58,89,699

(a) Differs from last year's closing balance for corrections since made.

(b) Decrease due to transfer of R413 on account of the transactions of the Shadipalli-Balortra Railway, Bombay, under Public Works Deposits Railway Capital as reported by Accountant General, Public Works Department.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902—*continued.*

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
Brought forward . R	3,99,65,016	21,77,04,746	25,76,69,762	21,17,80,063	4,58,89,699
BOMBAY.					
Civil Deposits.					
Revenue Deposits	5,36,369	18,05,995	23,42,364	17,31,954	6,10,410
Civil Courts' Deposits	7,67,859	25,77,459	33,45,318	25,99,414	7,45,904
Criminal Courts' Deposits	35,830	92,699	1,28,529	82,231	46,298
Personal Deposits	(a)20,30,273	1,24,52,355	1,44,82,628	1,28,47,441	16,35,187
Municipal Funds	6,55,004	24,39,529	30,94,533	23,93,220	7,01,313
Marine Deposits	12,391	18,865	31,256	25,386	5,870
Forest Deposits	(a)82,064	1,34,052	2,16,116	1,14,305	1,01,811
Trust Interest Fund	4,987	18,93,105	18,98,092	18,87,415	10,677
Deposits for Government Loans (temporary)	...	222	222	222	...
Deposits of deceased officers and men of the Native Army	1,369	944	2,313	572	1,741
Deposits for work done for public bodies or individuals	(a)2,327	117	2,444	560	1,884
Administrator General's Deposits	8,845	...	8,845	1,011	7,834
Other Deposits.					
Military Deposits	70,039	79,039	1,49,078	94,671	54,407
Trust Interest Account (Military)	(a)918	5,325	6,243	4,263	1,980
Public Works Deposits (Other Public Works)	1,81,416	5,39,791	7,21,207	5,01,674	2,19,533
Public Works Deposits (Irrigation)	2,54,624	5,12,336	7,66,960	5,68,844	1,98,116
Public Works Deposits (Railway Capital)	(b)5,876	55,922	61,798	12,453	49,345
Public Works Deposits (Railway Revenue)	(a)6,36,474	47,04,664	53,41,138	45,12,591	8,28,547
State Railway Fine Fund (Railway Revenue)	12,811	16,931	29,742	17,051	12,691
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)–77,106	63,329	–13,777	32,159	–45,936
TOTAL . R	52,22,370	2,73,92,679	3,26,15,049	2,74,27,437	51,87,612
GRAND TOTAL . R	4,51,87,386	24,50,97,425	29,02,84,811	23,92,07,500	5,10,77,311
Grand Total converted into £ at R15 = £1 . £	3,012,493	16,339,828	19,352,321	15,947,167	3,405,154

(a) Differs from last year's closing balance for corrections since made.
(b) Differs from last year's closing balance by 413 for corrections since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year.

LOANS TO NATIVE STATES.	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount, of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
INDIA, GENERAL.								
Alirajpur State	...	50,000	50,000	...	50,000	50,000	4 per cent.	...
Banswara State	...	10,000	10,000	...	10,000	20,000	4 "	...
Baoni State	15,531	...	15,531	3,522	12,009	25,000	4 "	587
Barwani State	...	75,000	75,000	...	75,000	1,50,000	4 "	...
Berar Famine Loan	1,40,95,608	...	1,40,95,608	5,00,000	1,35,95,608	1,40,95,608	3½ "	1,93,788
Bhumia Chief, Mewar	62,200	...	62,200	...	62,200	62,200	4 "	2,488
Bikaner State	...	12,00,000	12,00,000	...	12,00,000	12,00,000	4 "	...
Bundi State	3,00,000	...	3,00,000	...	3,00,000	3,00,000	4 "	6,335
Dhar State	...	...	...	...	...	1,00,000	4 "	436
Dungarpur State	1,99,689	50,311	2,50,000	...	2,50,000	2,50,000	4 "	...
Hyderabad State	1,70,00,000	30,00,000	2,00,00,000	...	2,00,00,000	2,00,00,000	4 "	7,72,663
Jaisalmer Durbar	50,000	11,000	61,000	...	61,000	61,000	4 "	3,184
Jobat State	30,000	20,000	50,000	...	50,000	50,000	4 "	...
Jaora State	75,000	...	75,000	...	75,000	75,000	4 "	...
Jhabua State	50,000	85,000	1,35,000	...	1,35,000	1,35,000	4 "	...
Jhalwar Durbar	2,00,000	...	2,00,000	2,00,000	...	2,00,000	...	...
Kishenghar State	1,50,000	...	1,50,000	35,000	1,15,000	1,50,000	4 per cent.	6,300
Kotah Durbar	20,42,360	...	20,42,360	8,00,000	12,42,360	20,42,360	4 "	63,513
Marwar Durbar	35,35,000	...	35,35,000	...	35,35,000	35,35,000	4 "	1,86,027
Mewar Durbar	4,50,000	...	4,50,000	1,00,000	3,50,000	5,00,000	4 "	17,796
Mewar Hilly Tracts	...	80,000	80,000	...	80,000	80,000	4 "	...
Pertabghar State	2,00,000	2,31,760	4,31,760	...	4,31,760	6,00,000	4 "	...
Rewa State	9,00,596	...	9,00,595	1,00,596	8,00,000	9,38,457	4 "	44,907
Sahawal Durbar	2,000	...	2,000	...	2,000	2,000	4 "	80
Shahpura Chief	1,00,000	...	1,00,000	...	1,00,000	1,00,000	4 "	6,693
Sirohi State	2,00,000	20,000	2,20,000	...	2,20,000	2,20,000	4 "	10,000
Tonk State	6,00,000	...	6,00,000	17,123	5,82,877	6,00,000	4 "	32,877
TOTAL	4,02,57,984	48,33,071	4,50,91,055	17,56,241	4,33,34,814			13,47,674
CENTRAL PROVINCES.								
Khairagarh State	96,819	...	96,819	23,083	73,736	1,20,000	4 per cent.	3,876
Nandgaon State	2,39,880	...	2,39,880	21,098	2,18,782	2,50,506	4 "	9,547
Patna State	4,250	24,250	28,500	...	28,500	28,500	4 "	470
Sakti State	22,918	...	22,918	2,165	20,753	25,000	4 "	923
Sonpur State	...	...	...	...	...	9,000	4 "	277
TOTAL	3,63,867	24,250	3,88,117	46,346	3,41,771			15,093
BENGAL.								
Cooch Behar State, for Railway	4,37,162	...	4,37,162	84,870	3,52,292	10,00,000	4 per cent.	15,130
PUNJAB.								
Jind State	6,43,792	2,30,635	8,74,427	94,481	7,79,946	8,75,000	4 "	35,519
Carried forward	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,08,823			14,13,416

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,c8,823	...	...	14,13,416
BOMBAY.								
Káthiáwár Agency.								
Bábra Thána	1,86,978	26,996	2,13,974	3,594	2,10,380	2,13,974	4 per cent.	...
Bajana State	90,000	85,000	1,75,000	...	1,75,000	1,75,000	4 "	...
Bhoika Thána	1,05,703	...	1,05,703	4,000	1,01,703	1,05,703	4 "	...
Chamardi Thána	27,032	...	27,032	384	26,648	27,252	4 "	...
Chirada Estate	...	400	400	...	400	400	4 "	...
Chotila Thána	5,60,799	47,576	6,08,375	7,482	6,00,893	6,08,375	4 "	2,056
Chuda Táluka	...	33,800	33,800	...	33,800	33 800	4 "	...
Dasda Thána	28,295	...	28,295	...	28,295	28,295	4 "	...
Dedan Tank Work	...	10,000	10,000	...	10,000	10,000	4 "	...
Dhrafa Thána	89,478	20,311	1,09,789	5,465	1,04,324	1,13,761	4 "	...
Dhrángadra State	7,55,278	1,65,739	9,21,017	...	9,21,017	9,21,017	4 "	...
Dhrol State	...	32,000	32,000	...	32,000	32,000	4 "	...
Gadka Táluka	...	...	...	...	...	5,000	4 "	50
Gohel Pratab Singhji	7,069	...	7,069	...	7,069	7,069	4 "	...
Gohel Ratansingji of Limda	2,247	...	2,247	...	2,247	2,247	4 "	...
Japti Estates under Dhrafa Thana	...	808	808	...	808	808	4 "	...
Do. under Lakhapadar Thana	...	21,500	21,500	...	21,500	21,500	4 "	...
Do. under Lodhika Thana	...	400	400	...	400	400	4 "	...
Do. under Wadhan District Thana	...	30,906	30,906	...	30,906	30,906	4 "	...
Jhinjuvada Táluka	1,10,716	9,084	1,19,800	...	1,19,800	1,19,800	4 "	...
Jadeja Ratansinghji of Lodhika	...	5,500	5,500	...	5,500	5,500	4 "	...
Jorawarkhan of Bantwa	3,000	3,200	6,200	...	6,200	9,200	4 "	...
Khan Shri Samatkhan of Sardargad	...	13,000	13,000	...	13,000	13,000	4 "	...
Khári Bágasra	50,391	11,000	61,391	...	61,391	61,391	4 "	...
Kotda Sángni Táluka	1,02,000	30,000	1,32,000	...	1,32,000	1,32,000	4 "	3,717
Kotila Raning of Dedan	9,648	...	9,648	...	9,648	9,648	4 "	...
Lakhapadar Thána	62,065	12,400	74,465	...	74,465	74,465	4 "	...
Lathi Táluka	31,600	...	31,600	10,000	21,600	41,600	4 "	...
Lodhika Thána	9,451	1,400	10,851	5,557	5,294	16,424	4 "	...
Mália Táluka	...	68,000	68,000	...	68,000	68,000	4 "	...
Malik Jessarkhan of Dasada	9,900	2,700	12,600	...	12,600	12,600	4 "	...
Malik Saheb of Dasda	4,800	...	4,800	...	4,800	4,800	4 "	...
Malik Dada Saheb of Dasda	...	4,000	4,000	...	4,000	4,000	4 "	...
Megha Mansar of Mota, Barman	1,700	...	1,700	210	1,490	1,822	4 "	51
Melani Bhagders of Jhinjuvada	...	6,561	6,561	...	6,561	6,561	4 "	...

Mengni Táluka	...	...	...	...	...	19,920	4	"	·	274
Muli State	...	42,000	42,000	...	42,000	81,000	4	"	·	...
Navanagar State	15,00,000	...	15,00,000	...	15,00,000	15,00,000	4	"	·	...
Navania Táluka	...	3,400	3,400	...	3,400	3,400	4	"	·	...
Páliyád Thána	1,61,951	26,312	1,88,263	1,347	1,86,916	1,88,264	4	"	·	...
Rajkot State	1,69,500	...	1,69,500	...	1,69,500	1,69,500	4	"	·	3,978
Rájpára Táluka	...	7,500	7,500	...	7,500	19,500	4	"	·	199
Rajpur Taluka	...	9,900	9,900	...	9,900	9,900	4	"	·	...
Rasulkhan of Dasda	...	5,000	5,000	...	5,000	5,000	4	"	·	...
Rowza of Jhinjuvada	1,280	...	1,280	...	1,280	1,280	4	"	·	...
Sáyla State	...	44,500	44,500	...	44,500	44,500	4	"	·	...
Songad Thána	18,854	...	18,854	473	18,381	19,648	4	"	·	...
Vadali Taluka	...	500	500	...	500	500	4	"	·	...
Vála Ala Bhim	...	16,000	16,000	...	16,000	16,000	4	"	·	...
Vála Bhim Valera of Jetpur	...	6,600	6,600	...	6,600	6,600	4	"	·	...
Vála Kala Bhan of Luni	...	6,500	6,500	...	6,500	6,500	4	"	·	...
Vála Godad and Vajsur Punja of Jetpur	...	24,000	24,000	...	24,000	24,000	4	"	·	...
Vála Jaga Godad of Babra	5 000	...	5,000	...	5,000	5,000	4	"	·	...
Vála Nág Hamir of Jetpur	...	7,500	7,500	...	7,500	7,500	4	"	·	...
Vála Nája Kála of Bhilka	...	23,000	23,000	...	23,000	23,000	4	"	·	...
Vála Jasa Rukhad Gurkha of Jetpur	...	13,500	13,500	...	13,500	13,500	4	"	·	...
Vála Unad Valera and Giga Rána of Chital	...	8,000	8,000	...	8,000	8,000	4	"	·	...
Vála Vajsur Valera	...	15,000	15,000	...	15,000	15,000	4	"	·	...
Valas Vira and Ráma Mulu of Bagasra	10,148	4,500	14,648	...	14,648	24,648	4	"	·	...
Vanode Taluka	...	20,500	20,500	...	20,500	43,731	4	"	·	...
Virpur Estate	...	10,000	10,000	...	10,000	10,000	4	"	·	...
Wadhawán State	4,09,500	82,500	4,92,000	...	4,92,000	4,92,000	4	"	·	12,821
Wadhawán District Thána	97,941	...	97,941	5,974	91,967	97,941	4	"	·	723
Wadhawán Camp Ballast Work	13,276	...	13,276	...	13,276	13,276	4	"	·	...
Wánkáner State	4,24,022	...	4,24,022	...	4,24,022	4,24,500	4	"	·	...
Pálanpur Superintendency.										
Pálanpur Durbar	8,50,000	...	8,50 000	...	8,50,000	8,50,000	4	"	·	30,594
Rádhanpur State	3,30,000	...	3,30,000	...	3,30,000	3,30,000	4	"	·	10,900
Thána Circles and Small States in Pálanpur.										
Political Superintendent, Pálanpur (for Thána Circles and small States.)	4,52,861	1,65,000	6,17,861	15,102	6,02.759	6,17,861	4	"	·	399
Political Superintendent, Pálanpur (for Chiefs in the Superintendency)	...	16,973	16,973	...	16,973	17,029	4	"	·	...
Tharad State	52,500	10,000	62,500	14	62,486	62,500	4	"	·	2,528
Váv State	32,500	16,000	48,500	...	48,500	48,500	4	"	·	...
Carried forward	67,77,483 4,17,02,805	12,26,966 50,87,956	80,04,449 4,67,90,761	59,602 19,81,938	79,44,847 4,48,08,823					68,290 14,13,416

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO NATIVE STATES—*contd.*	R	R	R	R	R	R		R
	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,08,823			14,13,416
Brought forward	67,77 483	12,26,966	80,04,449	59,602	79,44,847			68,290
BOMBAY—*contd.*								
Mahi Kántha Agency.								
Agarsingji Madhoji of Mahomedpura	600	...	600	...	600	600	4 per cent.	...
Agarsingji of Varsoda	650	...	650	...	650	650	4 "	...
Ambliára Táluka	3,500	5	3,505	351	3,154	3,505	4 "	112
Anupsingji Bhimaji of Maguna	400	...	400	...	400	400	4 "	...
Bavisi Thána	93,801	30,029	1,23,830	200	1,23,630	1,24,046	4 "	1,106
Bhagdars of Tezpara	5,000	300	5,300	...	5,300	5,300	4 "	...
Bhalasna Taluka	...	500	500	...	500	500	4 "	...
Bolundra Taluka	32	800	832	16	816	832	4 "	...
Dedhalia Taluka	...	500	500	...	500	500	4 "	...
Dedhrota Táluka	...	400	400	...	400	400	4 "	...
Gabat Táluka	1,350	4,004	5,354	130	5,224	5,354	4 "	44
Gadhwáda Thána	33,315	5,618	38,933	...	38,933	39,807	4 "	527
Gambhirsingji of Varsoda	850	...	850	...	850	850	4 "	...
Ghodásar Táluka	5,001	516	5,517	751	4,766	5,517	4 "	166
Gulabsingji Gobarsingji of Maguna	400	...	400	...	400	400	4 "	...
Hadal Taluka	...	1,000	1,000	...	1,000	1,000	4 "	...
Hamirsing Mosangji of Maguna	400	...	400	...	400	400	4 "	...
Hathiji Ranchorji of Maguna	400	...	400	...	400	400	4 "	...
Himatsingjiof Likhi	4,000	750	4,750	400	4,350	4,750	4 "	28
Idar State	3,50,053	1,00,857	4,50,910	840	4,50,070	4,50,910	4 "	21,770
Ilol Táluka	12,798	3,316	16,114	1,282	14,832	16,114	4 "	273
Jagatsingji Rupsingji of Maguna	400	...	400	...	400	400	4 "	...
Jethaji Hazursinji of Maguna	500	...	500	...	500	500	4 "	...
Kadoli Táluka	...	300	300	...	300	300	4 "	...
Katosan Thana	23,521	13,905	37,426	...	37,426	39,321	4 "	80
Katosan Táluka	13,811	4,624	18,435	1,381	17,054	18,435	4 "	229
Khadul Táluka	...	2,000	2,000	...	2,000	2,000	4 "	...
Khedwada Táluka	750	250	1,000	...	1,000	1,000	4 "	10
Kotharna Taluka	...	250	250	...	250	250	4 "	...
Madhoji Anandaji of Maguna	400	...	400	...	400	400	4 "	...
Magodi Táluka	4,700	803	5,503	790	4,713	5,503	4 "	46
Malpur State	8,000	2,000	10,000	2	9,998	10,000	4 "	123

Mia Mota Mia of Dabha	5,032	500	5,532	1	5 531	5,532	4 ,,	75
Mohanpur State	7,686	4,900	12,586	770	11,816	12,586	4 ,,	132
Palaj Táluka	...	500	500	...	500	500	4 ,,	...
Pethapur Táluka	3,248	...	3,248	375	2,873	3,248	4 ,,	70
Pol State	10,000	3,007	13,007	201	12,806	13,007	4 ,,	76
Pratapsingji Punaji of Mahomedpura	900	...	900	...	900	900	4 ,,	...
Prempur Táluka	...	250	250	...	250	250	4 ,,	...
Rámas Táluka	1,057	401	1,458	46	1,412	1,458	4 ,,	19
Ranason Táluka	...	500	500	...	500	500	4 ,,	...
Rasiji Mulji of Mahomedpura	300	...	300	...	300	300	4 ,,	...
Rupal Táluka	...	1,750	1,750	...	1,750	1,750	4 ,,	...
Sábar Kántha Thána	9,396	5,408	14,804	...	14,804	15,796	4 ,,	105
Sadra Bazar	...	360	360	...	360	360	4 ,,	...
Satlasna Táluka	...	2,000	2,000	...	2,000	2,000	4 ,,	...
Sathamba Táluka	...	500	500	...	500	500	4 ,,	...
Shareholders of Maguna	500	...	500	50	450	500	4 ,,	9
Shareholders of Ijpara	1,500	...	1,500	...	1,500	1,500	4 ,,	...
Shareholders of Ranipur	250	...	250	25	225	250	4 ,,	5
Shareholders of Rampura	250	...	250	25	225	250	4 ,,	5
Sudasna Táluka	...	2,300	2,300	...	2,300	2,300	4 ,,	...
Tajpuri Táluka	...	650	650	...	650	650	4 ,,	...
Timba Táluka	...	500	500	...	500	500	4 ,,	...
Umuri Táluka	...	800	800	...	800	800	4 ,,	...
Vadgaum Táluka	2,750	1,500	4,250	550	3,700	4,250	4 ,,	151
Vakatsingji of Hapa	2,625	500	3,125	...	3,125	3,125	4 ,,	30
Vaktapur Táluka	...	500	500	...	500	500	4 ,,	...
Valasna Táluka	32	...	32	32	...	32	4 ,,	...
Vátrak Kantha Thána	19,623	7,736	27,359	...	27,359	28,772	4 ,,	427
Virji Jethaji of Maguna	400	...	400	...	400	400	4 ,,	...
Virsoda Tàluka	...	300	300	...	300	300	4 ,,	...
Wásna Táluka	12,002	1,616	13,618	711	12,907	13,613	4 ,,	223
Carried forward	74,19,666 4,17,02,805	14,36,171 50,87,956	88,55,837 4,67,90,761	68,531 19,81,938	87,87,306 4,48,08,823			94,131 14,13,416

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,08,823			14,13,416
	74,19,666	14,36,171	88,55,837	68,531	87,87,306			94,131
Rewa Kántha Agency.								
Agar Estate	2,300	...	2,300	235	2,065	2,300	4 per cent.	62
Amrapur Estate	250	...	250	26	224	250	4 "	9
Anghad do.	770	...	770	77	693	770	4 "	25
Bálásinor State	85,000	50,000	1,35,000	8,534	1,26,466	1,35,000	4 "	3,752
Chudeswar do.	645	...	645	...	645	645	4 "	...
Dhari do.	750	...	750	77	673	750	4 "	28
Gotardi do.	125	...	125	13	112	125	4 "	5
Itwad do.	600	...	600	61	539	600	4 "	23
Jesar do.	165	...	165	...	165	165	4 "	...
Jiral Kamosli	300	...	300	32	268	300	4 "	10
Kasla Pagina Muwada	60	...	60	...	60	60	4 "	...
Mevli Estate	450	...	450	46	404	450	4 "	17
Moka Pagina Muwada	180	...	180	...	180	180	4 "	...
Moti Varnoli	165	...	165	17	148	165	4 "	6
Nahara	60	...	60	6	54	60	4 "	2
Nalia Estate	245	...	245	...	245	245	4 "	...
Nangaon Estate	470	...	470	...	470	470	4 "	...
Nani Varnoli	150	...	150	16	134	150	4 "	6
Palasni Estate	3,175	...	3,175	323	2,852	3,175	4 "	33
Poicha do.	500	..	500	51	449	500	4 "	19
Raika Estate	550	...	550	...	550	550	4 "	...
Rajpipla State	2,25,000	...	2,25,000	22 500	2,02,500	2,25,000	4 "	9,496
Rana of Mandwa	20,000	...	20,000	1,997	18,003	20,000	4 "	803
Thakor of Bhadarwa	10 000	3,000	13,000	...	13,000	13,000	4 "	...
Vadia do.	179	...	179	...	179	200	4 "	...
Vaktapur Estate	300	...	300	31	269	300	4 "	11
Vanmala do.	1,500	...	1,500	...	1,500	1,500	4 "	...
Varnolmal do.	465	...	465	48	417	465	4 "	18
Vasan Sevda Estate	400	...	400	42	358	400	4 "	14
Zumkha Estate	225	...	225	23	202	225	4 "	9
Bijapur Agency.								
Dapplapur State	...	12,000	12,000	...	12,000	12,000	4 "	...
Jath State	2,40,000	3,00,000	5,40,000	...	5,40,000	5,40,000	4 "	...
Kolhápur and Southern Maratha Country.								
Wadi do	5,000	...	5,000	1,000	4,000	5,000	4 "	145
Surat Agency.								
Dharampur State	1,27,401	...	1,27,401	12,240	1,15,161	1,40,000	4 "	5,020
TOTAL	81,47,046	18,01,171	99,48,217	1,15,926	98,32,291			1,13,644
TOTAL LOANS TO NATIVE STATES . R	4,98,49,851	68,89,127	5,67,38,978	20,97,864	5,[illegible]6,41,114			15,27,060

LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Municipality Consolidated Loan	31,21,531	...	31,21,531	3,35,173	27,86,358	78,31,200	4½ per cent.	1,29,141
Ditto Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ ,,	79,425
Ditto Port Trust Consolidated Loan	(a) 23,91,962	...	23,91,962	2,20,955	21,71,007	53,40,349	4½ ,,	1,05,180
Ditto do. for construction of Kidderpore Dock	2,87,70,566	...	2,87,70,566	...	2,87,70,566	2,87,70,566	4 ,,	11,50,823
TOTAL	3,60,49,059	...	3,60,49,059	5,56,128	3,54,92,931			14,64,569
MADRAS.								
Madras Municipality (Water-supply)	14,30,000	...	14,30,000	...	14,30,000	14,30,000	4 per cent. (b)	57,200
Do. Harbour Trust	45,56,052	...	45,56,052	1,00,000	44,56,052	61,98,018	4½ ,,	2,05,035
TOTAL	59,86,052	...	59,86,052	1,00,000	58,86,052			2,62,235
BOMBAY.								
Bombay Municipality (Water-supply)	24,88,260	...	24,88,260	14,700	24,73,560	37,30,053	4 per cent.	99,275
Bombay Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	2,88,00,000	4, 3½ & 3 ,,	3,48,524
Do. do. for Loans bearing interest under Acts I and VI of 1873 and 1879	2,02,13,222	...	2,02,13,222	3,028	2,02,10,194	2,11,70,754	4½ ,,	9,09,595
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	2,52,578	...	2,52,578	3,028	2,49,550	8,44,679	*Nil.*	...
TOTAL	3,27,54,185	...	3,27,54,185	20,756	3,27,33,429			13,57,394
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. R	7,47,89,296	...	7,47,89,296	6,76,884	7,41,12,412			30,84,198
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmer Municipality	2,56,738	...	2,56,738	12,095	2,44,643	3,63,000	5 & 4 per cent.	12,510
Bangalore Civil and Military Station Municipality	87,407	...	87,407	8,821	78,586	1,00,000	4 ,,	3,409
Mercara Municipality (Water works)	2,500	2,500	5,000	1,000	4,000	5,000	4 ,,	159
Quetta do. (Consolidated Loan)	49,245	...	49,245	5,784	43,461	1,05,278	4½ ,,	2,216
TOTAL	3,95,890	2,500	3,98,390	27,700	3,70,690			18,294
N. W. F. Province.								
Harripur Municipality	...	27,499	27,499	1,181	26,318	31,000	4 per cent.	1,100
Peshawar do.	...	24,000	24,000	24,000	...	60,000	4 ,,	1,920
TOTAL	...	51,499	51,499	25,181	26,318			3,020
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES R	3,95,890	53,999	4,49,889	52,881	3,97,008	...	...	21,314

(a) Differs from last year's closing balance by 1 for corrections since made.

...litional appropriated to form Sinking Fund.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL	Amount Repaid.	Amount, 31st March. 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received Revenue.
	R	R	R	R	R	R		R
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Amir Mahommed Khan Shadazai	3,000	...	3,000	...	3,000	3,000	5 per cent.	...
Arbab Badal Khan Ahmed Khanzai	6,912	...	6,912	454	6,458	8,300	5 "	346
Dewan of the Khwaja Saheb's Dargah	7,891	...	7,891	4,785	3,106	49,650	5 "	214
Fakhruddin Khan	1,500	...	1,500	300	1,200	1,500	5 "	78
Iran Khan	...	2,000	2,000	...	2,000	2,000	4 "	...
Malik Nador	1,626	...	1,626	446	1,180	2,000	5 "	(a)—71
Messrs. Md. Ali Brothers of Quetta	20,000	...	20,000	...	20,000	20,000	...	...
Mir Hazar Ghazni Marri Rasaldar Mani Levies	3,000	...	3,000	84	2,916	3,000	5 per cent.	216
Mir Md. Hussain	...	12,000	12,000	...	12,000	12,000	5 "	...
Multan Thakurate	22,000	...	22,000	...	22,000	22,000	4 "	...
Pishin Horse dealers	8,107	...	8,107	1,770	6,337	10,000	4 "	230
Sayid Wali Shah	...	3,000	3,000	...	3,000	3,000	4 "	...
Sirdar Bahadur Akbar Khan	4,750	...	4,750	750	4,000	6,000	*Nil*	...
Sirdar Bahadur Bangal Khan	2,500	...	2,500	1,000	1,500	4,000	*Nil*	...
Talukdars of Ajmer	1,003	500	1,503	600	903	8,25,000	5 per cent.	(a)—4,115
Thakur of Lawa of Rajputana	17,065	...	17,065	945	16,120	20,000	4 "	105
Thakur of Lawa	...	3,000	3,000	...	3,000	6,000	4 "	...
R	99,354	20,500	1,19,854	11,134	1,08,720			—2,997
N. W. F. PROVINCE.								
Sheikh Mohammad Akbar Khan and Brother	...	20,000	20,000	...	20,000	20,000	4 "	...
BOMBAY.								
Chiman Sing Ram Sing & Co.	...	1,00,000	1,00,000	...	1,00,000	1,00,000	4 "	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	99,354	1,40,500	2,39,854	11,134	2,28,720			—2,997
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	1,43,365	...	1,43,365	10,000	1,33,365	3,00,000	4½ per cent.	6,283
Ditto Secunderabad (Water works)	7,87,666	...	7,87,666	15,576	7,72,090	8,30,500	4½ & 4 "	35,301
Bhopawar Bazar Fund	8,666	...	8,666	...	8,666	9,000	4 "	...
Ajmer Patwari Fund	9,000	...	9,000	6,000	3,000	12,000	4 "	292
	9,48,697	...	9,48,697	31,576	9,17,121			41,876
BOMBAY.								
Poona Cantonment Fund	33,600	9,215	42,815	2,803	40,012	42,815	4 per cent.	1,340
Ahmedabad Cantonment Fund	1,822	...	1,822	...	1,822	1,822	4 "	...
	35,422	9,215	44,637	2,803	41,834			1,340
TOTAL LOANS TO DISTRICT, ETC., COMMITTEES R	9,84,119	9,215	9,93,334	34,379	9,58,955			43,216

REGIMENTAL AND OTHER LOANS, MILITARY.

INDIA, GENERAL.								
Bengal Command.								
Officer Commanding, Assam Valley Light Horse	1,000	...	1,000	1,000	...	5,000	4 per cent.	40
Ditto Calcutta Volunteer Rifles, Third Battalion	2,700	5,000	7,700	5,500	2,200	3,000	4 "	99
Ditto Surma Valley Light Horse	6,000	...	6,000	1,200	4,800	6,000	4 "	86
Ditto North-Western Provinces Volunteers, Fifth Administrative Battalion	22,000	...	22,000	1,500	20,500	34,000	4½ "	990
Ditto Port Defence Volunteers	5,000	...	5,000	1,000	4,000	5,000	4 "	157
Officers Commanding Bengal Cavalry Regiments	3,12,079	557	3,12,636	17,184	2,95,452	4,43,972	4 "	10,341
	3,48,779	5,557	3,54,336	27,384	3,26,952			11,713
Punjab Command.								
Bengal Cavalry Service	2,32,071	...	2,32,071	27,284	2,04,787	3,85,256	4 per cent.	8,493
Cantonment Dairy Farm, Campbellpore	400	...	400	400	...	2,000		...
Native Cavalry Regiments for horse runs	55,000	35,000	90,000	...	90,000	1,26,000	4 "	2,200
Second Punjab Volunteer Rifle Corps	8,000	..	8,000	1,000	7,000	22,000		...
Sixteenth Bengal Cavalry	3,500	...	3,500	1,168	2,332	4,000	4 "	140
	2,98,971	35,000	3,33,971	29,852	3,04,119			10,833
TOTAL	6,47,750	40,557	6,88,307	57,236	6,31,071			22,546
MADRAS.								
Madras Command.								
Commandant, Moulmein Volunteer Rifle Corps	500	...	500	500	...	1,500	4 per cent.	28
Ditto Madras Volunteer Guards	8,900	...	8,900	2,500	6,400	16,400	4 "	380
Ditto Nilgiri Volunteer Rifles	3,000	...	3,000	1,000	2,000	6,000	4 "	131
TOTAL	12,400	...	12,400	4,000	8,400			539
BOMBAY.								
Bombay Command								
General Officer Commanding, Quetta District	2,007	...	2,007	341	1,666	4,000	4 per cent.	...
Officer Commanding, First Bombay Lancers	5,573	...	5,573	1,440	4,133	8,333	4 "	197
Ditto Deoli Irregular Force	...	3,600	3,600	540	3,060	3,600	4 "	...
Ditto Sind Volunteer Rifles	22,148	...	22,148	1,614	20,534	28,500	4 "	886
Ditto at Ahmednagar	...	5,600	5,600	...	5,600	5,600	4 "	...
TOTAL	29,728	9,200	38,928	3,935	34,993			1,083
TOTAL REGIMENTAL AND OTHER LOANS, MILITARY . R	6,89,878	49,757	7,39,635	65,171	6,74,464			24,168

(a) Write back of amounts credited in excess in previous yars.

No. 93—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year—*concluded*.

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	(a) 4,69,701	50,555	5,20,256	1,01,189	4,19,067	5,40,000	6¼ per cent.	} 24,676
Ditto for relief of Agriculturists and other purposes	2,85,967	5,487	2,91,454	76,796	2,14,658	6,57,000	6¼ "	
TOTAL	7,55,668	56,042	8,11,710	1,77,985	6,33,725			24,676
PUNJAB.								
Advances for Improvement of Land	14,596	618	15,214	15,214	...			557
Ditto for relief of Agriculturists and other purposes	578	360	938	938	...			10
TOTAL	15,174	978	16,152	16,152	...			567
N.-W. F. PROVINCE.								
Advances for Improvement of Land	...	84,318	84,318	7,683	76,635			1,651
Ditto under the Agriculturists Loan	...	57,886	57,886	10,912	46,974			729
	...	1,42,204	1,42,204	18,595	1,23,609			2,380
TOTAL ADVANCES TO CULTIVATORS . R	7,70,842	1,99,224	9,70,066	2,12,732	7,57,334			27,623
GRAND TOTAL . R	12,75,79,230	73,41,822	13,49,21,052	31,51,045	13,17,70,007			47,24,582
Grand Total converted into £ at R15 = £1 . £	8,505,282	489,455	8,994,737	210,070	8,784,667			314,972
Distribution of the Grand Total—	R	R	R	R	R	R		R
India, General	4,31,05,343	49,52,670	4,80,58,013	20,61,872	4,59,96,141			14,52,069
Central Provinces	3,63,867	24,250	3,88,117	46,346	3,41,771			15,093
Bengal	3,64,86,221	...	3,64,86,221	6,40,998	3,58,45,223			14,79,699
Punjab	6,58,966	2,31,613	8,90,579	1,10,633	7,79,946			36,086
North-West Frontier Province	...	2,13,703	2,13,703	43,776	1,69,927			5,400
Madras	59,98,452	...	59,98,452	1,04,000	58,94,452			2,62,774
Bombay	4,09,66,381	19,19,586	4,28,85,967	1,43,420	4,27,42,547			14,73,461

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Bhandara Municipality	32,247	...	32,247	1,286	30,961	35,000	4 per cent.	1,290
Burhanpur "	53,602	...	53,602	5,668	47,934	1,05,000	4½ "	2,349
Jubbulpore "	1,55,453	..	1,55,453	8,566	1,46,887	2,00,000	4 "	6,150
Khandwa "	(a)3,33,151	...	3,33,151	9,700	3,23,451	3,60,000	4 "	13,212
Nagpur "	(a)2,43,468	...	2,43,468	19,806	2,23,662	4,00,000	4½ "	10,736
Raipur "	72,394	...	72,394	4,427	67,967	1,00,000	4½ "	3,209
Wardha "	85,894	...	85,894	1,764	84,130	90,000	4 "	3,414
TOTAL	9,76,209	...	9,76,209	51,217	9,24,992			40,360
BURMA.								
Akyab Municipality	9,481	...	9,481	2,077	7,404	20,000	5 per cent.	448
Henzada "	8,336	...	8,336	889	7,447	10,000	4½ "	375
Kyaukse "	3,665	...	3,665	2,412	1,253	20,000	5 "	154
Letpadan "	3,147	...	3,147	997	2,150	5,000	5 "	145
Mergui "	1,060	...	1,060	336	724	3,000	5 "	49
Poungde "	2,317	...	2,317	2,317	...	18,000	5 "	86
Prome "	41,904	...	41,904	6,151	35,753	2,00,000	5 "	2,019
Sandoway "	2,517	...	2,517	798	1,719	4,000	5 "	116
Shwegyin "	5,666	...	5,666	1,012	4,654	10,000	5 "	283
Taungdwingyi "	1,236	...	1,236	1,236	...	10,000	5 "	34
Yandoon "	46,780	...	46,780	4,888	41,892	75,000	5 "	2,279
TOTAL	1,26,109	...	1,26,109	23,113	1,02,996			5,988
ASSAM.								
Gauhati Municipality	12,883	...	12,883	704	12,179	13,560	4 per cent.	515
Carried forward	11,15,201	...	11,15,201	75,034	10,40,167			46,863

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward .	11,15,201	...	11,15,201	75,034	10,40,167			46,863
BENGAL.								
Arrah Municipality	87,129	...	87,129	2,291	84,838	1,00,000	4 per cent.	3,462
Barasat "	2,250	1,100	3,350	491	2,859	5,000	4½ "	165
Bhagalpur "	2,74,342	...	2,74,342	6,350	2,67,992	3,00,000	4 "	10,911
Chittagong "	(*a*) 37,938	...	37,938	4,012	33,926	57,000	4½ & 4 "	1,628
Cox Bazar "	1,055	...	1,055	408	647	2,000	4½ "	43
Dacca "	1,01,511	...	1,01,511	3 100	98,411	1,25,000	4½ "	4,533
Darbhanga "	21,359	...	21,359	4,095	17,264	40,000	4½ "	916
Darjeeling "	4,58,403	20,000	4,78,403	11,471	4,66,932	5,05,000	4½ & 4 "	19,505
Debhatta "	1,111	...	1,111	203	908	2,000	4½ "	48
Dinagepur "	611	10,000	10,611	611	10,000	20,000	4½ & 4 "	14
Faridpur "	392	...	392	392	...	5,000	4½ "	18
Gaya "	40,588	...	40,588	2,358	38,230	45,000	4½ "	1,800
Howrah "	14,55,610	...	14,55,610	35,005	14,20,605	15,90,000	4 "	57,878
Jalpaiguri "	14,162	...	14,162	746	13,416	18,000	4½ "	629
Jamalpur "	5,392	...	5,392	591	4,801	6,600	4½ "	237
Kotechandpur "	182	...	182	182	...	3,000	4½ "	4
Krishnagar "	25,255	...	25,255	1,467	23,788	28,000	4½ "	1,121
Manicktolla "	7,321	...	7,321	2,835	4,486	25,000	4½ "	298
Meherpur "	979	...	979	599	380	1,500	4½ "	39
Monghyr "	8,174	...	8,174	1,909	6,265	10,000	4½ "	347
Mozufferpore "	53,442	...	53,442	1,273	52,169	60,000	4½ "	2,391
Nadia "	854	...	854	418	436	2,000	4½ "	34
Narayangunj "	17,483	...	17,483	2,372	15,111	25,000	4½ "	760
Nasirabad "	1,091	...	1,091	1,091	...	5,000	4½ "	37
Patna "	3,29,077	...	3,29,077	15,355	3,13,722	3,68,000	4½ & 4 "	14,317
Pooree "	6,957	...	6,957	2,217	4,740	20,000	4½ "	288
Purnia "	1,067	...	1,067	522	545	2,500	4½ "	42
Rajpur "	3,285	...	3,285	201	3,084	3,750	4½ "	145
Rajshahye "	208	...	208	208	...	15,000	4½ "	5
Rampur Boalia "	4,384	...	4,384	434	3,950	5,000	4½ "	192
Ranaghat "	3,496	...	3,496	608	2,888	5,000	4½ "	152

Rungpur "	9,169	...	9,169	7,187	1,982	10,000	4 "	191
Serajgunj "	5,125	...	5,125	717	4,408	7,500	4½ "	223
Serampore "	20,243	...	20,243	1,395	18,848	30,000	4½ "	911
South Suburban "	...	29,000	29,000	...	29,000	29,000	4 "	...
TOTAL	29,99,645	60,100	30,59,745	1,13,114	29,46,631			1,23,284
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality	12,05,717	...	12,05,717	36,338	11,69,379	14,36,820	4½ & 4 per cent	47,835
Allahabad "	14,18,287	...	14,18,287	43,852	13,74,435	17,19,211	4 "	56,250
Benares "	23,69,693	...	23,69,693	19,409	23,50,284	29,58,226	4 "	94,596
Cawnpore "	7,95,763	2,00,000	9,95,763	22,387	9,73,376	19,50,000	4 "	34,584
Dehra Dun "	82,267	...	82,267	1,961	80,306	91,000	4 "	3,275
Etah "	...	7,000	7,000	2,230	4,770	7,000	4 "	140
Jalesar "	...	2,000	2,000	...	2,000	2,000	4 "	...
Kashipur "	5,688	...	5,688	158	5,530	6,500	4½ "	241
Khairabad "	999	...	999	999	...	2,500	4½ "	38
Koil "	5,042	...	5,042	1,052	3,990	6,000	4½ "	302
Lucknow "	11,62,280	...	11,62,280	30,250	11,32,030	13,20,000	4 "	45,696
Meerut "	6,85,920	...	6,85,920	15,872	6,70,048	7,50,000	4 "	27,280
Mussoorie "	1,04,250	...	1,04,250	3,220	1,01,030	1,16,000	4½ & 4 "	4,108
Naini Tal "	3,96,493	...	3,96,493	10,945	3,85,548	4,00,000	4 "	23,576
TOTAL	82,32,399	2,09,000	84,41,399	1,88,673	82,52,726			3,37,921
PUNJAB.								
Dalhousie Municipality	31,725	...	31,725	2,379	29,346	50,336	5 per cent.	1,596
Delhi "	(a) 8,47,044	16,030	8,63,074	23,819	8,39,255	10,65,000	4 "	30,964
Dera Ghazi Khan "	3,39,464	...	3,39,464	13,200	3,26,264	4,98,000	4 "	13,579
Haripur "	27,499	...	27,499	27,499	...	31,000	4 "	...
Hoshiarpur "	...	15,000	15,000	1,850	13,150	15,000	4 "	...
Lahore "	13,20,752	...	13,20,752	38,941	12,81,811	17,75,000	4½ "	56,059
Ludhiana "	29,692	...	29,692	3,000	26,692	60,000	5 "	1,447
Murree "	92,379	...	92,379	2,088	90,291	1,00,000	4 "	3,695
Peshawar "	48,000	...	48,000	48,000	...	60,000	4 "	...
Simla "	10,64,201	1,69,660	12,33,861	25,270	12,08,591	17,26,438	4 "	45,767
Umballa "	14,469	127	14,596	1,041	13,555	88,000	4 "	579
TOTAL	38,15,225	2,00,817	40,16,042	1,87,087	38,28,955			1,53,686
Carried forward	1,61,62,470	4,69,917	1,66,32,387	5,63,908	1,60,68,479			6,61,754

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	R	R	R	R	R	R		R
Brought forward	1,61,62,470	4,69,917	1,66,32,387	5,63,908	1,60,68,479			6,61,754
MADRAS.								
Adoni Municipality	56,484	16,000	72,484	1,532	70,952	82,000	4¼ & 4 per cent.	2,401
Anakápalle "	1,917	...	1,917	293	1,624	3,000	4¼ "	81
Bellary "	...	25,000	25,000	...	25,000	25,000	4 "	...
Calicut "	15,706	...	15,706	1,958	13,748	29,580	4½ & 4 "	673
Cocanada "	1,07,721	...	1,07,721	2,461	1,05,260	1,18,100	4¼ "	4,578
Cochin "	1,050	...	1,050	...	1,050	14,000	4½ "	24
Conjeeveram "	1,18,867	...	1,18,867	2,607	1,16,260	1,28,500	4¼ "	5,090
Coonoor "	7,176	...	7,176	597	6,579	12,000	4½&4¼ "	308
Cuddapah "	(*a*) 9,790	...	9,790	630	9,160	11,695	4¼& 4 "	416
Dindigul "	29,927	...	29,927	695	29,232	33,000	4¼ "	1,272
Kombhakonam "	43,148	...	43,148	2,703	40,445	60,000	4½ "	1,914
Kurnool "	60,443	...	60,443	2,181	58,262	70,920	4¼ & 4 "	2,557
Madura "	(*a*)1,70,320	...	1,70,320	4,412	1,65,908	1,95,500	4¼ "	7,239
Mayavaram "	3,550	...	3,550	325	3,225	8,500	4¼ "	151
Ootacamund "	44,907	31,500	76,407	3,896	72,511	1,02,000	4¼ & 4 "	1,909
Tanjore "	1,51,600	...	1,51,600	6,317	1,45,283	1,90,000	4¼ "	6,500
Tellicherry "	1,500	...	1,500	500	1,000	5,000	4¼ "	64
Tirupati "	23,000	...	23,000	12,000	11,000	59,000	4¼ "	811
Trichinopoly "	1,54,988	26,000	1,80,988	6,146	1,74,842	2,08,000	4¼ & 4 "	6,466
Tuticorin "	...	50,000	50,000	...	50,000	50,000	4 "	1,016
Vaniyambadi "	...	8,000	8,000	...	8,000	13,000	4 "	...
Vellore "	20,000	...	20,000	4,000	16,000	20,000	4 "	760
Vizagapatam "	2,06,238	...	2,06,238	4,312	2,01,926	2,17,500	4¼ & 4 "	8,757
TOTAL	12,28,332	1,56,500	13,84,832	57,565	13,27,267			52,987
BOMBAY.								
Ahmedabad Municipality	2,72,702	...	2,72,702	8,999	2,63,703	4,50,000	4½ per cent.	12,056
Alibag "	10,000	...	10,000	...	10,000	10,000	4 "	1,233
Amednagar "	1,17,000	38,720	1,55,720	10,000	1,45,720	(*b*) 1,46,178	4½ & 4 "	16,720
Bandra "	74,886	...	74,886	6,407	68,479	82,800	4½ & 4 "	3,619
Belgaum "	...	14,373	14,373	...	14,373	20,277	4 "	...
Bhingar "	1,000	...	1,000	...	1,000	1,000	*Nil*	...
Bhiwndi "	2,168	...	2,168	964	1,204	6,000	4½ & 4 per cent.	83
Bulsár "	19,623	...	19,623	2,366	17,257	35,000	4 "	760
Dakor "	7,200	...	7,200	1,471	5,729	8,000	4 "	273
Dharwar "	32,500	7,500	40,000	...	40,000	40,000	4 "	...
Dhulia "	(*a*) 2,19,916	...	2,19,916	5,412	2,14,504	2,50,000	4½ "	9,856

Godhra ,,	5,463	...	5,463	530	4,933	10,000	5 ,,	266
Gokak ,,	...	5,000	5,000	...	5,000	5,000	*Nil*	...
Hubli ,,	2,56,056	...	2,56,056	9,314	2,46,742	2,92,000	4½ & 4 per cent.	11,109
Ilkal ,,	3,278	...	3,278	467	2,811	3,500	4 ,,	116
Karáchi ,,	...	...	...	...	...	1,00,000	4 ,,	228
Karad ,,	...	11,000	11,000	...	11,000	11,000	4 ,,	...
Malegaon ,,	8,640	...	8,640	1,901	6,739	10,000	4 ,,	346
Mhasvad ,,	1,142	...	1,142	113	1,029	1,500	4½ ,,	50
Nargund ,,	620	...	620	198	422	1,000	4 ,,	27
Nasik ,,	42,502	5,000	47,502	10,419	37,083	92,500	4 ,,	1,702
Panvel ,,	49,931	12,686	62,617	58	62,559	73,000	4½ & 4 ,,	3,545
Poona ,,	13,095	2,76,273	2,89,368	5,148	2,84,220	3,19,661	4 ,,	418
Ranebennur ,,	...	1,500	1,500	383	1,117	2,000	4 ,,	67
Ratnagiri ,,	3,000	...	3,000	...	3,000	3,000	4 ,,	...
Roha Ashtami ,,	...	2,100	2,100	...	2,100	2,500	4½ ,,	...
Sangamner ,,	5,000	...	5,000	2,464	2,536	5,000	*Nil*	...
Satara ,,	17,876	45,000	62,876	6,855	56,021	70,000	4 per cent.	1,522
Savda ,,	173	...	173	173	...	3,000	*Nil*	...
Sholapur ,,	29,367	...	29,367	...	29,367	55,000	4 per cent.	880
Sinnar ,,	6,026	...	6,026	...	6,026	6,500	4 ,,	...
Sirur ,,	5,000	...	5,000	...	5,000	5,000	4 ,,	...
Sukkur ,,	49,002	...	49,002	25,006	23,996	1,00,000	4 ,,	1,835
Thana ,,	...	10,000	10,000	4,000	6,000	10,000	4 ,,	...
Vita ,,	890	...	890	290	600	1,000	4 ,,	35
* TOTAL	12,54,056	4,29,152	16,83,208	1,02,938	15,80,270			66,746
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . R	1,86,44,858	10,55,569	1,97,00,427	7,24,411	1,89,76,016			7,81,487
LOANS TO PORT FUNDS.								
BURMA.								
Mergui Port Fund	35,302	...	35,302	907	34,395	37,000	4½ per cent.	1,598
BENGAL.								
Chittagong Port Fund	(a) 1,71,203	...	1,71,203	26,270	1,44,933	2,33,000	4½ per cent.	8,837
BOMBAY.								
Karachi Port Trust	(a) 17,90,773	...	17,90,773	58,209	17,32,564	22,61,500	4½ per cent.	79,904
TOTAL LOANS TO PORT FUNDS . R	19,97,278	...	19,97,278	85,386	19,11,892			90,339

(a) Differs from last year's closing balance by 1 for corrections since made. (b) Includes R10,000 free of interest.

93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
CENTRAL PROVINCES.								
Kamptee Cantonment Fund	...	26,000	26,000	...	26 000	26,000	4 per cent.	...
BURMA.								
Taungyi Improvement Fund	25,947	...	25,947	1,095	24,852	27,000	4 per cent.	1,038
BENGAL.								
Balasore District Board	...	17,000	17,000	...	17,000	17,000	4 per cent.	...
Chittagong "	21,690	...	21,690	5,856	15,834	30,000	4½ "	911
Darbhanga "	2,30,542	...	2,30,542	20,344	2,10,198	3,30,000	4½ "	10,148
Darjeeling Road Committee	98,328	...	98,328	3,412	94,916	1,00,000	4 "	3,899
Dinagepur District Board	1,30,691	...	1,30,691	12,742	1,17,949	2,00,000	4½ "	5,881
Manbhum "	3,759	...	3,759	1,198	2,561	6,000	4½ "	156
Monghyr "	50,000	...	50,000	...	50,000	1,00,000	4½ "	2,266
Mozufferpore "	(a) 66,109	...	66,109	3,168	62,941	80,000	4½ "	2,940
Nadia "	11,108	...	11,108	2,028	9,080	20,000	4½ "	477
Sarun "	18,794	...	18,794	5,988	12,806	30,000	4½ "	779
TOTAL .	6,31,021	17,000	6,48,021	54,736	5,93,285			27,457
PUNJAB.								
Karnal District Board	88,096	...	88,096	2,892	85,204	95,000	4 per cent.	3,524
MADRAS.								
Bellary Local Fund Board	50,000	...	50,000	10,000	40,000	50,000	4 per cent.	2,186
BOMBAY.								
Dharwar District Local Board	1,50,405	...	1,50,405	3,036	1,47,369	1,60,000	4½ per cent.	6,736
Satara "	...	28,846	28,846	...	28,846	28,846	4 "	...
TOTAL	1,50,405	28,846	1,79,251	3,036	1,76,215			6,736
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES . . . . R	9,45,469	71,846	10,17,315	71,759	9,45,556			40,941

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.

BURMA.								
Ranak Zamani Begum	700	...	700	650	50	1,000	4 per cent.	17
BENGAL.								
Barabhum Encumbered Estate	2,137	...	2,137	535	1,602	2,672	5 ,,	100
Chang Bhakur Estate	2,000	...	2,000	2,000	...	2,000	4½ ,,	74
Loretto Convent, Darjeeling	2,000	...	2,000	1,000	1,000	10,000	4½ ,,	90
Nayagar State	...	40,000	40,000	...	40,000	40,000	6 ,,	...
Patkum Encumbered Estate	5,000	...	5,000	1,250	3,750	6,250	5 ,,	250
Prince Jehan Kadir Mirza	50,154	...	50,154	2,596	47,558	80,000	4½ ,,	2,204
Raja of Athmallik	4,000 (a)	...	4,000	4,000	...	10,000	4½ ,,	51
Raja of Daspalla	17,000	...	17,000	10,000	7,000	17,000	4½ ,,	351
St. Joseph's College, Calcutta	4,000	...	4,000	4,000	...	20,000	4½ ,,	180
TOTAL	86,291	40,000	1,26,291	25,381	1,00,910			3,300
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	...	10,00,000	10,00,000	20,637	9,79,363	10,00,000	6, 5, 4, 3, 2, & 1 per cent. and *Nil.*	19,363
PUNJAB.								
Diocesan Board of Education	3,355	...	3,355	...	3,355	17,000	4½ per cent.	...
Mirza Surya Jah	11,205	...	11,205	4,645	6,560	45,000	5 ,,	455
Nawab of Dujana	15,000	...	15,000	...	15,000	50,000	4 ,,	...
Nawab of Loháru	31,500	...	31,500	...	31,500	50,000	4 ,,	...
Nawab of Patandi	14,000	...	14,000	14,000	...	50,000	4 ,,	...
Nawab Sir Imam Bakhsh Khan	1,220	...	1,220	190	1,030	1,740	*Nil.*	...
Rai Hira Chand	5,492	...	5,492	850	4,642	15,000	5 per cent.	274
Raja Niamutulla Khan	14,867	...	14,867	1,332	13,535	29,000	4½ ,,	668
Seraj-ud-din Haidar	21,186	...	21,186	3,756	17,430	42,000	4 ,,	776
TOTAL	1,17,825	...	1,17,825	24,773	93,052			2,173
MADRAS.								
Nawab of Banganapalle	...	10,990	10,990	...	10,990	56,000	4 ,,	595
Carried forward	2,04,816	10,50,990	12,55,806	71,441	11,84,365			25,448

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES—*continued.*								
Brought forward .	2,04,816	10,50,990	12,55,806	71,441	11,84,365			25,448
BOMBAY.								
Administrator, Jath State	1,91,909	...	1,91,909	...	1,91,909	2,25,000	5 per cent.	...
Chandna Kasbatis	63	...	63	...	63	4,058	*Nil.*	...
Chief of Kurundvád (Senior) State	12,131	...	12,131	6,220	5,911	35,000	5 per cent.	530
Maliks of Thásra	16,352	7,175	23,527	4,140	19,387	30,000	5 per cent.	1,328
Mir Najaf Ali Khan, son of Mir Ali Akbar Khan, Talpur .	575	...	575	300	275	1,000		...
Mir Rustom Khan II valad H. H. Mir Imambaksh Khan .	1,000	...	1,000	750	250	2,000	*Nil.*	...
Mir Shah Mahomed Khan of Shikarpur	282	...	282	72	210	300		...
TOTAL .	2,22,312	7,175	2,29,487	11,482	2,18,005			1,858
TOTAL LOANS TO LAND-HOLDERS & OTHER NOTABILITIES R	4 27,128	10,58,165	14,85,293	82,923	14,02,370			27,306
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	(*a*) 11,28,852	...	11,28,852	1,53,985	9,74,867	...	5 per cent.	61,516
Embankment Advances	(*a*) 4,85,277	23,180	5,08,457	27,909	4,80,548	...	5 ,,	849
TOTAL .	16,14,129	23,180	16,37,309	1,81,894	14,55,415			62,365
UNITED PROVINCES OF AGRA AND OUDH.								
Jhansi Encumbered Estates Act	2,317	2	2,319	1,253	1,066	...	...	111
Village Sanitation Act, II of 1892	(*a*) 278	...	278	247	31	3,601	*Nil.*	...
Oudh Talukdars' Relief Act—								
Dewan Kishen Kumar	19,200	...	19,200	2,300	16,900	76,525	*Nil.*	...
TOTAL .	21,795	2	21,797	3,800	17,997			111
BOMBAY.								
Kaira Thakoors	1,32,848	...	1,32,848	8,248	1,24,600	2,70,000	5 per cent.	...
Manager, Sind Encumbered Estates, Karachi . . .	4,250	...	4,250	920	3,330			410
Ditto ditto ditto, Hyderabad . .	17,994	10,000	27,994	5,274	22,720	70,000	8 ,,	1,543
Ditto ditto ditto, Shikarpur . .	3,022	...	3,022	1,032	1,990			272
Talukdari Settlement Officer, Ahmedabad . . .	1,81,667	8,378	1,90,045	7,296	1,82,749	4,70,000	5 ,,	...
Ditto dittto Broach . . .	6,000	...	6,000	...	6,000	6,000	5 ,,	...
TOTAL .	3,45,781	18,378	3,64,159	22,770	3,41,389			2,225
TOTAL ADVANCES UNDER SPECIAL LAWS . R	19,81,705	41,560	20,23,265	2,08,464	18,14,801			64,701

(*a*) Differs from last year's closing balance by 1 for corrections since made.

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R		R
ADVANCES TO CULTIVATORS.							
CENTRAL PROVINCES.							
Advances for improvement of land	3,66,456	61,703	4,28,159	81,268	3,46,891	4 to 6 per cent.	17,657
Ditto for relief of Agriculturists and other purposes . . .	50,26,613	7,61,352	57,87,965	16,60,657	41,27,308	4 to 6 per cent. and *Nil.*	38,784
TOTAL	53,93,069	8,23,055	62,16,124	17,41,925	44,74,199		56,441
BURMA.							
Advances for improvement of land	5,868	...	5,868	2,568	3,300	5 per cent.	156
Ditto for relief of Agriculturists and other purposes . .	1,64,130	2,18,520	3,82,650	1,65,077	2,17,573		13,843
TOTAL .	1,69,998	2,18,520	3,88,518	1,67,645	2,20,873		13,999
ASSAM.							
Advances for relief of Agriculturists and other purposes . . .	(*a*)838	24,159	24,997	1,225	23,772	6¼ per cent.	61
BENGAL.							
Advances for improvement of land	2,80,422	67,589	3,48,011	82,435	2,65,576	6¼ per cent.	16,123
Ditto for relief of Agriculturists and other purposes . . .	(*a*)3,94,523	79,065	4,73,588	1,80,361	2,93,227	6¼ "	28,183
TOTAL .	6,74,945	1,46,654	8,21,599	2,62,796	5,58,803		44,306
UNITED PROVINCES OF AGRA AND OUDH.							
Advances for improvement of land	7,05,239	76,310	7,81,549	3,09,697	4,71,852	(*b*)	40,188
Ditto for relief of Agriculturists and other purposes . . .	(*a*)5,43,885	1,10,782	6,54,667	3,64,343	2,90,324	6¼ per cent.	30,970
TOTAL .	12,49,124	1,87,092	14,36,216	6,74,040	7,62,176		71,158
PUNJAB.							
Advances for improvement of land	15,23,294	3,79,014	19,02,308	5,95,755	13,06,553	6¼ per cent.	97,278
Ditto for relief of Agriculturists and other purposes . . .	26,10,175	1,66,711	27,76,886	9,65,894	18,10,992	6¼ " and *Nil.*	24,104
TOTAL .	41,33,469	5,45,725	46,79,194	15,61,649	31,17,545		1,21,382
Carried forward .	1,16,21,443	19,45,205	1,35,66,648	44,09,280	91,57,368		3,07,347

(*a*) Differs from last year's closing balance by 1 for corrections since made.

(*b*) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS—*continued.*	R	R	R	R	R		R
Brought forward	1,16,21,443	19,45,205	1,35,66,648	44,09,280	91,57,368		3,07,347
MADRAS.							
Advances for improvement of land	36,05,492	2,42,157	38,47,649	3,68,720	34,78,929	6¼, 5, 4½, 4 & 3 per cent.	1,61,530
Ditto for relief of Agriculturists and other purposes	2,31,105	1,38,748	3,69,853	58,973	3,10,880	6¼, 5, 4½ & 3 per cent.	13,174
Ditto ditto ditto	6,484	...	6,484	1,996	4,488	*Nil.*	...
TOTAL	38,43,081	3,80,905	42,23,986	4,29,689	37,94,297		1,74,704
BOMBAY.							
Advances for improvement of land	79,86,290	14,95,958	94,82,248	7,03,473	87,78,775	6¼, 6, 5, 4½ & 3⅛ per cent.	1,25,585
Ditto for relief of Agriculturists and other purposes	(a)93,13,836	48,57,806	1,41,71,642	26,57,324	1,15,14,318		23,005
TOTAL	1,73,00,126	63,53,764	2,36,53,890	33,60,797	2,02,93,093		1,48,590
TOTAL ADVANCES TO CULTIVATORS . R	3,27,64,650	86,79,874	4,14,44,524	81,99,766	3,32,44,758		6,30,641
GRAND TOTAL . R	5,67,61,088	1,09,07,014	6,76,68,102	93,72,709	5,82,95,393		16,35,415
Grand Total converted into £ at R15=£1 . £	3,784,073	727,134	4,511,207	624,847	3,886,360		109,028
Distribution of the Grand Total—	R	R	R	R	R		R
Central Provinces	63,69,278	8,49,055	72,18,333	17,93,142	54,25,191		96,801
Burma	3,58,056	2,18,520	5,76,576	1,93,410	3,83,166		22,640
Assam	13,721	24,159	37,880	1,929	35,951		576
Bengal	61,77,234	2,86,934	64,64,168	6,64,191	57,99,977		2,69,549
United Provinces of Agra and Oudh	95,03,318	13,96,094	1,08,99,412	8,87,150	1,00,12,262		4,28,553
Punjab	81,54,615	7,46,542	89,01,157	17,76,401	71,24,756		2,80,765
Madras	51,21,413	5,48,395	56,69,808	4,97,254	51,72,554		2,30,472
Bombay	2,10,63,453	68,37,315	2,79,00,768	35,59,232	2,43,41,536		3,06,059

(a) Differs from last year's losing balance by 1 for corrections since made.

No. 94.—STATEMENT showing, with regard to LOCAL BOARDS, the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the YEAR 1901-1902; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1902; and the BALANCE at that date.

Transactions.	TANJORE DISTRICT BOARD. Mayavaram-Mutupet Railway.	
	R	£
DURING THE YEAR 1901-1902.		
On account of Share and other Capital—		
Debentures:		
India	1,79,975	11,998
Advance made by the Government of India	12,34,720	82,315
On account of Capital Expenditure—		
Payments:		
India	16,05,106	107,007
TO 31ST MARCH 1902.		
On account of Share and other Capital—		
Debentures:		
India	5,86,291	39,086
Advance made by the Government of India	12,34,720	82,315
	18,21,011	121,401
On account of Capital Expenditure—		
Payments:		
India	18,21,011	121,401
Balance of account with District Board	...	...

No. 95.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL	
	Debits.	No. of Items.
His Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station	12,857	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	7,311	2
Enlistment of Natives of India for service in the Colonies, etc.	8,342	3
Remittances to India from Hong-Kong Regiment and Asiatic Artillery	2,929	4
Postal and Money Order Transactions	536	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Defence Works at Aden	157	8
Indian Native Troops sent to Mauritius	22,136	9
Indian Native Troops sent to Mombassa	22,643	10
Expenses in India in connection with the war in South Africa	389,797	11
Ditto ditto with the China Expeditionary Force	432,765	12
Indian Native Troops employed at Suakim	...	13
New Native Regiments raised to replace those employed at Colonial Garrisons	8,145	14
Miscellaneous	45,773	15
	953,391	16
His Majesty's Indian Government in London.		
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	17
Remittances by Administrators General	...	18
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	19
Rajputana-Malwa Railway ditto ditto	...	20
South Indian Railway Company ditto ditto	...	21
Bengal and North-Western Railway Company ditto ditto	...	22
Great Indian Peninsula Railway Company ditto ditto	...	23
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	24
Bills drawn by the Mission to the Court of Persia	...	25
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	...	26
Purchase of Silver	30,027	27
Gold remitted from India	510,418	28
Miscellaneous	...	29
	540,445	30
TOTAL £	1,493,836	31

(a) Includes £10,870 for Debenture Stock issued.
(b) Ditto £751,250 for Debentures issued.

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1902, and mencement and close of that Year.

BALANCES, 1901.		1901-1902.				UNADJUSTED BALANCES, 31ST MARCH 1902.	
		INDIA.		ENGLAND.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	92,877	10	...	91,708	14,016	...
2	...	25,933	32	...	26,857	6,355	...
3	...	3,657	7,369	...	3,715	915	...
4	...	24,298	818	...	15,974	10,435	...
5	...	28,146	113,902	90,974	...	5,754	...
6	2,319	33	4,971	3,745	...	...	3,512
7	1,174	73	1,652	1,853	...	...	900
8	...	...	...	...	...	157	...
9	...	25,406	1,199	...	29,292	17,051	...
10	...	1,126	23,769	...	...	...	...
11	...	834,494	23,109	...	522,588	678,594	...
12	...	1,440,575	806,919	57,891	1,426,548	...	302,236
13	...	189	...	...	187	2	...
14	...	34,452	638	...	100,000	...	58,041
15	...	105,782	25,861	993	28,297	98,390	...
16	3,493	2,617,041	1,010,249	155,456	2,245,166	831,669	364,689
17	(c) 6,349	145	48,053	34,345	...	...	19,912
18	7,207	50	36,627	45,988	10,183	...	7,979
19	...	10,870	766,710	779,408	(a) 23,568	...	...
20	...	...	123,703	123,703	...	...	...
21	...	751,250	376,281	376,856	(b) 751,825	...	...
22	...	...	35,971	36,604	633	...	...
23	...	...	244,726	247,101	2,375	...	...
24	...	...	167,575	167,575	...	...	...
25	4,000	...	32,000	30,000	...	...	6,000
26	182	...	34,052	34,383	...	149	...
27	...	...	32,912	2,885	...	...	...
28	...	499,995	...	...	1,001,995	8,418	...
29	1,867	9,319	21,384	21,661	7,286	443	...
30	19,605	1,271,629	1,919,994	1,900,509	1,797,865	9,010	33,891
31	23,098	3,888,670	2,930,243	2,055,965	4,043,031	840,679	398,580

(c) Exceeds the closing balance in last year's statement by £3, by which sum that balance was understated.

No. 96.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1902, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1901.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1902.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	R	£	R	£	R	£	R	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	1,14,48,670	758,773	14,44,59,903	9,620,623	14,94,85,073	9,951,507	64,23,500	427,889
In Madras	40,19,000	266,364	3,91,58,147	2,607,528	4,24,91,147	2,828,190	6,86,000	45,702
In Bombay	18,99,000	125,903	9,46,83,000	6,310,920	8,63,67,500	5,756,145	1,02,14,500	680,678
TOTAL .	1,73,66,670	1,151,040	27,83,01,050	18,539,071	27,83,43,720	18,535,842	1,73,24,000	1,154,269
Deduct—Amount remitted from Calcutta on account of the Gold Reserve Fund			2,90,86,395	1,939,093	2,90,86,395	1,939,093		
NET TOTAL .			24,92,14,655	16,599,978	24,92,57,325	16,596,749		

	R
Amount of Bills drawn	27,83,01,050
Sterling (£18,539,071) received in respect of above converted at 1s. 4d. the rupee	27,80,86,065
Difference on account of Exchange	2,14,985
The average rate of Exchange on Bills drawn (R27,83,01,050 = £18,539,071 during the year was	s. 1 d. 3·9876401

No. 97.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1902.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1901.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1902.	DISTRIBUTION OF CLOSING BALANCE.							
Reserve Treasuries.		Presidency Banks.		Branches of Presidency Banks.		District Treasuries.							District Treasuries.		Branches of Presidency Banks.		Presidency Banks.		Reserve Treasuries.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	R		R		R		R		R	India.		R		R		R		R		R
1	2,41,37,740	1	57,55,831	1	11,07,889	13	51,05,307	16	3,61,06,767	India, General . . .	16	4,92,97,580	13	60,62,050	1	12,75,137	1	53,76,631	1	3,65,83,762
...	...	...	...	1	8,49,209	18	51,57,136	19	60,06,345	Central Provinces . . .	19	55,49,946	18	43,34,160	1	12,15,786	...	...	...	...
...	...	...	...	3	32,99,637	35	95,52,241	38	1,28,51,878	Burma	38	1,34,45,810	35	90,82,436	3	43,63,374	...	...	...	...
...	...	...	...	...	...	13	46,59,325	13	46,59,325	Assam	13	56,08,155	13	56,08,155	...	...	...	...	...	...
...	...	1	12,36,113	2	5,53,643	47	81,91,589	50	99,81,345	Bengal	50	1,68,90,115	47	1,47,92,060	2	9,96,492	1	11,01,563	...	...
...	...	...	...	5	22,03,544	48	1,66,52,393	53	1,88,55,937	United Provinces of Agra and Oudh.	54	1,77,34,491	49	1,48,37,949	5	28,96,542	...	...	...	...
...	...	...	...	2	22,70,535	33	83,13,201	35	1,05,83,736	Punjab	30	73,54,357	28	67,27,506	2	6,26,851	...	...	...	...
...	...	...	...	...	...	...	...	...	...	N.-W. Frontier Province .	6	15,87,174	6	15,87,174	...	...	...	...	...	...
1	47,82,067	1	22,73,788	10	25,73,348	24	1,74,91,927	36	2,71,21,130	Madras	33	2,99,25,309	24	2,09,18,301	7	15,49,097	1	24,55,468	1	50,02,443
1	98,02,149	1	49,59,732	5	55,59,224	24	1,24,97,147	31	3,28,18,252	Bombay	31	3,08,11,587	24	1,23,37,987	5	26,49,381	1	48,81,628	1	1,09,42,591
3	3,87,21,956	4	1,42,25,464	29	1,84,17,029	255	8,76,20,266	291	15,89,84,715	R . Total India . R	290	17,82,04,524	257	9,62,87,778	26	1,55,72,660	4	1,38,15,290	3	5,25,28,796
									£			£								
								291	10,598,981	Total India converted into £ at R15=£1 .	290	11,880,301								
										England.										
								1	4,091,926	Home Treasury of the Government of India . . .	1	6,693,137								
								292	14,690,907	£ . GRAND TOTAL . £	291	18,573,438								

CALCUTTA;
The 15th January 1903.

A. F. COX,
Comptroller and Auditor General.

Government of India Central Printing Office.—No. 14157 C. G.—7-2-1903.—25.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1901-1902.

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No. 98.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES
the Year 1901-1902, including the amount of ADVANCES and REPAYMENTS on VARIOUS
PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1902.

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	No. of Item.
		R	R	R	R	R	
Revenue		19,18,21,181	3,18,93,996	7,69,98,700	1,48,43,066	24,27,30,320	1
Railway and Irrigation Capital not charged to Revenue—	2						
Capital raised through Companies towards outlay on State Railways	76A	1,63,463	...	...	...	...	2
Outlay of Railway Companies—Repayments	81	1,19,71,565	...	...	...	...	3
Raised and deposited by Railway Companies—On account of Subscribed Capital	81	...	...	...	...	6,59,419	4
Permanent Debt incurred	83	1,00,00,000	...	...	...	...	5
Temporary Debt incurred	83A	...	...	...	...	...	6
Unfunded Debt—							
Deposits of Service Funds	86	12,36,217	...	...	...	...	7
Savings Bank Deposits	87	4,70,91,353	21,993	22,424	4,977	4,53,846	8
TOTAL		4,83,27,570	21,993	22,424	4,977	4,53,846	9
Deposits and Advances not bearing Interest—							
Balance of Provincial Allotments	74	20,212	25,92,921	8,81,601	1,67,283	1,73,377	10
Appropriation for Reduction or Avoidance of Debt.	99	42,69,574	...	...	...	...	11
Excluded Local Funds	88	13,18,900	4,47,077	11,56,153	30,751	7,55,994	12
Railway Funds	89	11,68,977	...	...	...	...	13
Deposits of Sinking Funds	90	...	...	...	...	...	14
Gold Reserve Fund	...	26,42,803	...	...	...	...	15
Departmental and Judicial Deposits	92	5,93,22,764	70,46,575	83,32,091	30,23,793	4,02,33,094	16
Advances	100	3,61,05,116	12,14,618	21,47,777	7,26,433	26,22,000	17
Suspense Accounts	101	21	5,969	20,079	2,152	63,165	18
Miscellaneous	103	1,96,616	...	...	...	...	19
TOTAL		10,50,44,983	1,13,07,160	1,25,37,701	39,50,412	4,38,47,630	20
Loans and Advances by Imperial Government	93	20,61,872	46,346	...	...	6,40,998	21
Loans and Advances by Provincial Governments	93A	...	17,93,142	1,93,410	1,929	6,64,191	22
Capital Account of Local Boards	94	...	...	...	...	...	23
Remittances—							
Inland Money Orders	104	29,50,11,593	...	...	...	...	24
Other Local Remittances	"	16,15,88,539	—62,09,333	—3,28,53,663	—35,62,840	—13,33,59,884	25
Other Departmental Accounts	"	76,18,460	8,33,649	12,68,552	38,14,172	1,11,10,860	26
Net Receipts by Civil Treasuries from—							
Post Office	"	1,12,80,341	42,53,485	1,80,95,930	45,72,611	27,93,964	27
Telegraph	"	—10,96,747	—1,13,981	—1,42,366	—1,89,953	19,48,445	28
Public Works	"	5,33,07,129	—49,30,211	—1,21,34,044	—67,09,043	—92,15,237	29
Guaranteed Railways	"	—6,47,144	...	...	...	...	30
Net Receipts from Civil Treasuries by—							
Marine	"	85,92,753	...	...	...	...	31
Military	"	10,28,92,626	...	...	...	...	32
Remittance Account between England and India	107	2,87,72,165	3,226	3,09,558	8,642	10,93,334	33
TOTAL		66,73,19,715	—61,63,165	—2,54,56,033	—20,66,411	—12,56,28,518	34
Secretary of State's Bills drawn	96	...	...	...	...	...	35
Total Reciepts		1,03,67,10,349	3,88,99,472	6,42,96,202	1,67,33,973	16,33,67,886	36
Opening Balance	97	3,61,06,767	60,06,345	1,28,51,878	46,59,325	99,81,345	37
GRAND TOTAL		1,07,28,17,116	4,49,05,817	7,71,48,080	2,13,93,298	17,33,49,231	38

of INDIA on the 31st March 1902; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and

No. of Item.	United Provinces of Agra and Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £ 1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	£	£	£
1	13,07,47,814	10,39,78,224	15,20,14,185	19,27,72,273	1,13,77,99,759	75,853,317	491,208	76,344,525
2	...	...	1,12,98,004	...	1,14,61,467	764,098	...	764,098
3	...	...	...	...	1,19,71,565	798,104	7,921	806,025
4	58,044	...	...	*−42,000*	6,75,463	45,031	2,259,699	2,304,730
5	...	...	...	...	1,00,00,000	666,667	2,009,500	2,676,167
6	...	...	...	...	...	...	4,000,000	4,000,000
7	...	...	30,868	2,06,726	14,73,811	98,254	...	98,254
8	2,65,893	9,15,200	1,15,891	3,07,860	4,91,99,437	3,279,963	...	3,279,963
9	2,65,893	9,15,200	1,46,759	5,14,586	5,06,73,248	3,378,217	...	3,378,217
10	...	18,80,808	47,89,108	61,77,603	1,66,82,913	1,112,194	...	1,112,194
11	...	...	...	...	42,69,574	284,638	...	284,638
12	11,82,482	11,88,572	13,13,227	27,37,713	1,01,30,869	675,391	...	675,391
13	...	...	...	...	11,68,977	77,932	...	77,932
14	...	...	...	1,37,079	1,37,079	9,139	...	9,139
15	...	...	...	35,83,704	62,26,507	415,100	3,454,246	3,869,346
16	4,24,84,855	2,86,13,344	2,86,48,230	2,73,92,679	24,50,97,425	16,339,828	...	16,339,828
17	11,05,790	48,74,965	38,32,274	8,85,66,005	14,11,94,978	9,412,999	72,911	9,485,910
18	24,398	79,768	1,76,611	9,895	3,82,058	25,470	...	25,470
19	...	...	...	...	1,96,616	13,108	..	13,108
20	4,47,97,525	3,66,37,457	3,87,59,450	12,86,04,678	42,54,86,996	28,365,799	3,527,157	31,892,956
21	...	1,54,409	1,04,000	1,43,420	31,51,045	210,070	...	210,070
22	8,87,150	17,76,401	4,97,254	35,59,232	93,72,709	624,847	...	624,847
23	...	...	1,79,975	...	1,79,975	11,998	...	11,998
24	...	...	...	...	29,50,11,593	19,667,440	...	19,667,440
25	*−56,76,861*	1,90,97,343	*−1,64,90,583*	1,85,74,293	11,07,011	73,801	...	73,801
26	*−1,78,18,597*	*−5,39,199*	*−35,86,456*	54,77,901	81,79,342	545,289	...	545,289
27	*−1,43,66,102*	*−1,01,62,918*	*−49,21,226*	*−46,62,902*	68,83,183	458,879	...	458,879
28	*−3,27,289*	*−97,125*	16,504	6,19,006	6,16,494	41,100	...	41,100
29	62,52,071	85,79,287	*−79,41,096*	2,67,74,943	5,39,83,799	3,598,920	...	3,598,920
30	...	...	60,40,472	88,25,621	1,42,18,949	947,930	...	947,930
31	...	...	...	...	85,92,753	572,850	...	572,850
32	...	...	3,10,19,142	3,63,38,571	17,02,50,339	11,350,022	...	11,350,022
33	1,62,314	1,60,049	62,16,860	72,27,499	4,39,53,647	2,930,243	4,043,031	6,973,274
34	*−3,17,74,464*	1,70,37,437	1,03,53,617	9,91,74,932	60,27,97,110	40,186,474	4,043,031	44,229,505
35	...	...	...	...	...	...	16,599,978	16,599,978
36	14,49,81,962	16,04,99,128	21,33,53,244	42,47,27,121	2,26,35,69,337	150,904,622	32,938,494	183,843,116
37	1,88,55,937	1,05,83,736	2,71,21,130	3,28,18,252	15,89,84,715	10,598,981	4,091,926	14,690,907
38	16,38,37,899	17,10,82,864	24,04,74,374	45,75,45,373	2,42,25,54,052	161,503,603	37,030,420	198,534,023

No. 98.—ACCOUNT of the Aggregate of Balances of Public Money in the Treasuries of India 1902, including the amount of Advances and Repayments on various Accounts, the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	No. of Item.
		R	R	R	R	R	
Expenditure	3	24,93,56,577	2,16,77,802	4,90,00,446	1,03,68,134	10,65,39,564	1
Add—Provincial Surpluses transferred to Deposits	3	20,212	25,92,921	8,81,601	1,67,283	1,73,377	2
Deduct—Provincial Deficits charged against Deposits	3	...	...	...	...	...	3
TOTAL		24,93,76,789	2,42,70,723	4,98,82,047	1,05,35,417	10,87,12,941	4
Railway and Irrigation Capital not charged to Revenue—							
Outlay on Irrigation Works	75	...	...	12,57,866	...	-30,154	5
Outlay on State Railways	”	1,57,49,239	-1,02,325	...	70,84,258	61,42,068	6
Outlay of Railway Companies—Payments for Capital Outlay	81	1,43,02,135	75,78,329	56,33,929	-4,14,772	3,64,601	7
Raised and deposited by Railway Companies—Payments for discharge of Debentures	81	...	...	...	...	...	8
TOTAL		3,00,51,374	74,76,004	68,91,795	66,69,486	64,76,515	9
Permanent Debt discharged—							
Sterling Debt—							
4 p. c. Stock	83	...	...	...	...	...	10
Rupee Debt—							
4½ p. c.	”	35,500	...	...	...	...	11
4 p. c.	”	12,92,125	...	...	...	...	12
3½ p. c.	”	77,500	...	...	...	...	13
Stock Notes	”	...	...	...	...	...	14
TOTAL		14,05,125	...	...	...	...	15
Temporary Debt discharged	83A	45,29,119	...	...	...	...	16
Unfunded Debt—							
Special Loans	84	...	...	...	...	...	17
Deposits of Service Funds	86	10,25,758	...	...	...	...	18
Savings Bank Deposits	87	4,03,34,937	2,593	969	10,942	2,64,255	19
TOTAL		4,13,60,695	2,593	969	10,942	2,64,255	20
Deposits and Advances not bearing Interest—							
Balances of Provincial Allotments	74	...	...	...	...	...	21
Excluded Local Funds	88	12,67,303	4,37,497	11,34,329	31,472	7,00,311	22
Railway Funds	89	8,48,877	...	...	...	...	23
Gold Reserve Fund	...	3,36,95,916	...	...	...	...	24
Departmental and Judicial Deposits	92	5,88,31,005	66,59,642	80,97,488	31,62,880	3,90,43,167	25
Advances	100	3,50,59,604	11,03,160	22,24,345	7,39,220	28,97,245	26
Suspense Accounts	101	63,31,926	2,52,495	1,61,492	26,317	4,51,782	27
Exchange on Remittance Account	102	24,500	...	...	...	...	28
Miscellaneous	103	2,58,527	...	...	...	...	29
TOTAL		13,63,17,658	84,52,794	1,16,17,654	39,59,889	4,30,92,505	30
Loans and Advances by Imperial Government	93	49,52,670	24,250	...	...	...	31
Loans and Advances by Provincial Governments	93A	...	8,49,055	2,18,520	24,159	2,86,934	32
Capital Account of Local Boards	94	...	...	...	...	...	33
Remittances—							
Inland Money Orders	104	29,49,67,627	...	...	...	...	34
Other Departmental Accounts	”	90,43,167	-63,568	26	-7,794	-11,649	35
Net Payments into Civil Treasuries by—							
Post Office	”	68,82,998	...	...	...	...	36
Telegraph	”	6,47,659	...	...	...	...	37
Public Works	”	5,29,65,585	-50,20,771	-1,21,40,757	-66,92,973	-1,08,17,562	38
Guaranteed Railways	”	1,42,18,949	...	...	...	...	39
Net Issues from Civil Treasuries to—							
Marine	”	1,80,989	...	-19,320	-34,487	52,63,096	40
Military	”	3,08,81,381	33,64,791	72,38,303	13,20,504	31,72,719	41
Remittance Account between England and India	107	2,55,51,538	...	13,033	...	19,362	42
TOTAL		43,53,39,893	-17,10,548	-49,08,715	-54,14,750	-23,74,034	43
Secretary of State's Bills paid	96	12,01,86,213	...		...	...	44
Total Disbursements		1,02,35,19,536	3,93,55,871	6,37,02,270	1,57,85,143	15,64,59,116	45
Closing Balance	97	4,92,97,580	55,49,946	1,34,45,810	56,08,155	1,68,90,115	46
GRAND TOTAL		1,07,28,17,116	4,49,05,817	7,71,48,080	2,13,93,298	17,33,49,231	47

on the 31st March 1902; the amount of Debt incurred and discharged during the Year 1901-
Supplies to and from London, and between the several Presidencies and Provinces, and the
on the 31st March 1902—*continued.*

No. of Item.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	£	£	£
1	6,39,86,522	6,03,52,815	9,44,86,978	13,65,30,914	79,42,99,752	52,953,317	17,368,655	70,321,972
2	...	18,80,808	47,89,108	61,77,603	1,66,82,913	1,112,194	...	1,112,194
3	*5,98,258*	...	...	...	*5,98,258*	*39,884*	...	*39,884*
4	6,33,88,264	6,22,33,623	9,92,76,086	14 27,08,517	81,03,84407	54,025,627	17,368,655	71,394,282
5	2,70,091	37,62,963	7,08,736	21,34,008	81,03,510	540,234	7,317	547,551
6	12,26,534	17,15,392	77,38,559	5,02,270	4,00,55,995	2,670,400	853,201	3,523,601
7	*—9,47,208*	...	1,36,773	*—6,81,268*	2,59,72,519	1,731,501	1,517,737	3,249,238
8	...	...	...	...	...	...	...	...
9	5,49,417	54,78,355	85,84,068	19,55,010	7,41,32,024	4,942,135	2,378,255	7,320,390
10	...	...	...	...	...	...	202	202
11	...	...	...	...	35,500	2,367	...	2,367
12	...	...	...	...	12,92,125	86,142	...	86,142
13	...	...	...	...	77,500	5,166	...	5,166
14	...	...	100	...	100	7	...	7
15	...	...	100	...	14,05,225	93,682	202	93,884
16	...	..	...	...	45,29,119	301,942	5,000,000	5,301,942
17	3,944	...	...	...	3,944	263	...	263
18	...	...	26,926	1,14,716	11,67,400	77,827	...	77,827
19	1,18,524	4,04,865	4,51,600	4,8·,789	4,20,78,474	2,805,231	...	2,805,231
20	1,22,468	4,04,865	4,78,526	6,04,505	4,32,49,818	2,883,321	...	2,883,321
21	5,98,258	...	...	...	5,98,258	39,884	...	39,884
22	11,52,370	11,61,733	9,92,022	28,61,893	97,38,930	649,262	...	649,262
23	...	...	...	...	8,48,877	56,592	...	56 592
24	...	...	...	...	3,36,95,916	2,246,394	3,454,246	5,700,640
25	4,16,81,624	2,73,12,463	2,69,91,794	2,74,27,437	23,92,07,500	15,947,167	...	15,947,167
26	10,81,817	50,64,705	39,63,924	8,06,00,729	13,27,34,749	8,848,983	79,012	8,927,995
27	1,55,197	6,38,357	1,35,532	40,60,056	1,22,13,154	814,210	...	814 210
28	...	...	...	...	24,500	1,633	...	1,633
29	..	...	23,069	6,133	2,87,729	19,182	948	20,130
30	4,46,69,266	3,41,77,258	3,21,06,341	11,49,56,248	42,93,49 613	28,623,307	3,534,206	32,157,513
31	...	4,45,316	...	19,19,586	73,41,822	489,455	...	489 455
32	13,96,·94	7,46,542	5,48,395	68,37,315	1,09,07,014	727,134	...	727,134
33	...	...	16,05,106	...	16,05,106	107,007	...	107,007
34	...	...	...	...	29 49,67,627	19,664,509	...	19,664,509
35	*—1,868*	*—9,367*	46,75,586	*—55,06,184*	81,18,349	541,223	...	541,223
36	...	...	...	...	68,82,998	458,867	...	458,867
37	...	...	...	...	6,47,659	43,177	...	43,·77
38	57,59,301	73,91,258	*—75,15,043*	2,65,28,883	5,04,57,921	3,363,861	...	3,363,861
39	...	...	...	...	1,42,18,949	947,930	...	947,930
40	*—11*		42,531	31,87,455	86,20,253	574,684	...	574,684
41	3,02,20,193	5,12,71,554	1,62,71,344	2,65,09,550	17,02,50,339	11,350,022	...	11,350,022
42	284	1,920	1,20,53,170	2,06,90,731	5,83,30,047	3,888,670	2,055,965	5,944,635
43	3,59,77,899	5,86,55,374	2 55 27,588	7,14,10,435	61,24,94 142	40,832,943	2,055,965	42,888,908
44	...	...	4,24,22,855	8,63,42,170	24,89,51,238	16,596,749	...	16,596,749
45	14,61,03,408	16,21,41,333	21,05,49,065	42,67,33,786	2,24,43,49,528	149,623,302	30,337,283	179,960,585
46	1,77,34,491	89,41,531	2,99,25,309	3,08,11,587	17,82,04,524	11,880,301	6,693,137	18 573,438
47	16,38,37,899	17,10,82,864	24,04,74,374	45,75,45,373	2,42,25,54,052	161,503,603	37,030,420	198,534,023

No. 99—ACCOUNT of APPROPRIATION for REDUCTION or AVOIDANCE of DEBT, for the Year ended 31st March 1902.

	India General.	Converted into £ at R15=£1
	R	£
Appropriation for Reduction or Avoidance of Debt	42,69,574	284,638

No. 100.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1902.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—											
Civil Advances	87,73,464	4,05,864	7,78,860	58,393	3,16,471	4,11,442	2,78,635	62,711	4,72,999	1,00,64 875	2,16,23,714
Advances for Rest Camps	...	...	...	...	...	4,012	34,585	324	3,141	...	42,062
Special Advances	20,03,482	...	...	...	16,95 571	4,758	1,143	13	29,732	50,00,000	87,34,699
Forest Advances	4,66,477	8,01,422	13,68,025	2,10,740	3,21,666	6,02,612	6,77,116	11,704	12,22,163	10,85,961	67,67,886
Revenue Advances—											
Advances for Survey Operations	15	...	...	40,975	173	1,406	...	...	6,70,774	40,751	7,54,094
Salt and Excise Advances	...	303	...	...	...	...	...	...	15,509	16,236	32,048
Opium Advances	...	...	...	...	30,312	...	...	...	...	...	30,312
Stock Account—Opium	...	...	...	...	...	...	...	...	4,73,173	4,14,260	8,87,433
Advances Recoverable, Post Office	1,60,686	...	...	...	...	...	...	...	...	...	1,60,686
Advances Recoverable, Marine	11,21,801	...	...	...	...	...	...	...	...	...	11,21,801
Advances Recoverable, Military	11,190	...	...	...	...	...	...	...	15,816	3,53.658	3,80,664
Advances Recoverable, P. W. D.—											
Irrigation	...	...	...	...	24,481	...	3,24,366	1,331	...	...	3,50,178
Other Public Works	...	...	...	...	1,120	...	...	...	...	...	1,120
PERMANENT ADVANCES—											
Permanent Advances, Civil	4,055	7,029	892	473	3.910	12,421	16,001	1,167	2,108	1,57,275	2,05,331
Post Office Permanent Advances	5,724	...	...	...	...	...	...	...	...	...	5,724
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Govt., Ceylon	5,26,184	...	...	...	...	...	...	...	...	...	5,26,184
Ditto ditto, Mauritius	2,62,218	...	...	...	...	...	...	...	...	...	2,62,218
Ditto ditto, Straits Settlements	2,33.059	...	...	...	...	...	...	...	...	...	2,33,059
Ditto ditto, Hong-kong	33.380	...	...	...	...	...	...	...	...	...	33.380

Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	52	52
Berar Suspense Account	63,90,594	...	...	...	...	...	...	...	...	...	63,90,594
Zanzibar State	...	...	...	...	...	...	...	...	...	240	240
Account Current with Native States—											
Civil	4,51,344	...	...	3,96,062	2,28,296	69,139	34,53,160	12,709	7,48,709	1,53,884	55,13,303
Post Office	98,53,155	...	...	...	...	...	...	...	...	...	98,53,155
East African Protectorate (Mombasa)	...	...	...	...	...	...	...	...	...	2,477	2,477
British ditto ditto	11,51,224	...	...	...	...	...	...	...	...	...	11,51,224
COINAGE ACCOUNTS—											
Mint Certificates	29,08,688	...	...	...	...	...	...	...	...	6,34,68,428	6,63,77,116
Bullion Advances for Coinage	16,18,755	...	...	...	...	...		...		76,65,558	92,84,313
Small Coin Depôt Balances	...	...	...	19,790	...	...	...	...	1,78,150	87,004	2,84,944
Copper Coinage Account	1,29,621	...	...	...	...	...	...	...	...	55,346	1,84,967
TOTAL INDIA . R	3,61,05,116	12,14,618	21,47,777	7,26,433	26,22,000	11,05,790	47,85,006	89,959	38,32,274	8,85,66,005	14,11,94,978

Total Receipts in India converted into £ at R15=£1 . £		9,412,999
ENGLAND—		
Repayment of Advances—	£	
Repayment by the Imperial Government being balance of Expenditure incurred in England during 1900-01 and 1901-02 in connection with the China Expeditionary Force	70,499	
Repayment by the Imperial Government of Expenditure in England in connection with the Despatch of Troops to South Africa	2,412	
TOTAL ENGLAND . £		72,911
TOTAL . £		9,485,910

No. 100.—ACCOUNT of Repayment of Advances and Advances Repayable for the Year ended 31st March 1902 —*continued.*

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—											
Civil Advances	89,16,037	2,90,747	7,65,045	56,014	3,25,913	3,58,658	2,92,718	65,952	4,58,061	99,45,161	2,14,74,306
Advances for Rest Camps	...	...	...	...	...	4,012	7,912	25,234	3,458	...	40,616
Special Advances	20,05,250	...	...	...	18,61,535	1,008	788	10,170	33,744	50,00,000	89,12,495
Forest Advances	4,42,395	8,04,752	14,07,063	2,13,150	3,24,927	5,71,450	6,80,156	9,345	12,16,336	10,59,322	67,28,896
Revenue Advances—											
Advances for Survey Operations	15	...	...	4,476	92	...	...	...	6,63,207	12,067	6,79,857
Salt and Excise Advances	...	328	...	...	...	...	...	...	14,124	10,536	24,988
Opium Advances	...	...	...	...	80,281	...	...	...	...	...	80,281
Stock Account—Opium	...	...	...	...	...	...	...	...	5,29,206	3,88,446	9,17,652
Advances Recoverable, Post Office	1,40,616	...	...	...	...	...	...	...	...	...	1,40,616
Advances Recoverable, Marine	10,87,297	...	...	...	...	...	...	...	...	...	10,87,297
Advances Recoverable, Military	9,79,572	...	...	...	...	...	...	...	...	...	9,79,572
Advances Recoverable, P. W. D.—											
Irrigation	...	...	...	...	36,484	...	1,43,208	849	...	...	1,80,541
Other Public Works	...	...	...	...	1,293	...	...	...	...	...	1,293
PERMANENT ADVANCES—											
Permanent Advances, Civil	12,600	7,333	2,682	1,074	6,535	14,546	8,603	16,745	1,078	1,93,745	2,64,941
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Govt., Ceylon	4,93,255	...	...	...	...	...	...	...	...	...	4,93,255
Ditto ditto, Mauritius	2,38,961	...	...	...	...	...	...	...	...	...	2,38,961
Ditto ditto, Straits Settlements	3,65,746	...	...	...	...	...	...	...	...	...	3,65,746
Ditto ditto Hong Kong	32,866	...	...	...	...	...	...	...	...	...	32,866
Berar Suspense Account	49,05,526	...	...	...	...	...	...	...	...	...	49,05,526
African Protectorates—Zulu Land	1[illegible],52,136	...	...	...	...	...	...	...	...	112	11,52,248
Account Current with Native States—											
Civil	5,70,097	...	...	4,64,506	2,60,185	44,063	36,23,686	12,709	10,44,710	1,62,981	61,82,937
Post Office	99,19,348	...	...	...	...	...	...	...	...	...	99,19,348
Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	46	46
East African ditto Mombasa	...	...	...	...	...	...	...	...	...	268	268
Zanzibar ditto	...	...	...	...	...	...	...	...	...	359	359
Uganda Protectorate	...	...	...	...	...	...	...	...	...	122	122
COINAGE ACCOUNTS—											
Mint Certificates	34,43,037	...	...	...	...	...	...	...	...	5,78,40,746	6,12,83,783
Small Coin Depôt Balances	3,54,850	...	49,555	...	...	88,080	1,66,630	...	...	...	6,59,115
Currency Silver in process of coinage	...	...	...	...	...	...	...	...	...	59,86,818	59,86,818
TOTAL INDIA . R	3,50,59,604	11,03,160	22,24,345	7,39,220	28,97,245	10,81,817	49,23,701	1,41,004	39,63,924	8,06,00,729	13,27,34,749
Total receipts in India converted into £ at R15=£1 . £											8,848,983

IN ENGLAND:

Advances Repayable—	£	£
Expenditure incurred in England in connection with the China Expeditionary Force, recoverable from the Imperial Government	76,690	
Expenditure in connection with the despatch of troops to South Africa recoverable from the Imperial Government	2,260	
Expenditure brought to account in England in connection with Indian Native Troops attending His Majesty's Coronation recoverable from the Imperial Government	62	79,012
TOTAL . £		8,927,995

No. 101.—SUSPENSE ACCOUNTS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts—	R	R	R	R	R	R	R	R	R	R	R
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	...	...	...	516	...	...	4,113	...	...	5,888	10,517
English Stores Suspense Account	...	...	...	...	...	...	145	...	3,440	3,328	6,913
CHEQUES AND BILLS—											
Pre-audit Cheques	...	4,293	...	...	60,345	18,474	17,959	...	25,510	...	1,26,581
Cheques issued, Local Funds	...	...	...	...	...	...	...	...	...	679	679
Bills of Exchange Receivable	21	...	...	...	...	...	...	...	...	...	21
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	...	...	...	708	...	...	51,081	...	96,219	...	1,48,008
Military	...	...	...	...	...	...	...	...	51,442	...	51,442
Public Works Cash Balances—											
Irrigation	...	1,676	...	...	...	...	...	...	...	...	1,676
Railway Capital	...	...	20,079	...	2,820	5,924	583	...	...	...	29,406
Other Public Works	...	...	...	928	...	...	5,887	...	...	...	6,815
Total Receipts in India . R	21	5,969	20,079	2,152	63,165	24,398	79,768	...	1,76,611	9,895	3,82,058
TOTAL RECEIPTS IN INDIA CONVERTED INTO £ AT R15=£1 . £											25,470
Disbursements—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	2,314	69	14	...	48,639	73	...	2,016	...	...	53,125
Capitalised Outstandings	...	...	...	...	29,336	...	...	...	...	3,028	32,364
English Stores Suspense Account	...	...	...	...	754	...	...	...	...	...	754
CHEQUES AND BILLS—											
Pre-audit Cheques	...	...	7,337	...	...	...	...	...	...	13,059	20,396
Cheques issued, Local Fund	...	...	...	...	...	49,133	...	...	...	...	49,133
Departmental Cheques	...	...	...	...	9,523	...	...	...	...	11,066	20,589
Bills payable	6,897	...	...	...	...	...	...	...	...	...	6,897
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	46,57,404	24,101	40,342	...	95,551	128	...	13,976	...	32,88,771	81,20,273
Post Office	7,52,796	...	...	...	...	...	...	...	...	...	7,52,796
Telegraph	18,052	...	...	...	...	...	...	...	...	...	18,052
Military	2,65,342	...	...	...	...	...	...	...	...	37,181	3,02,523
Marine	17,311	...	...	...	...	...	...	...	...	...	17,311
Public Works Cash Balances—											
Irrigation	5,152	...	7,713	...	24,373	3,311	540	851	...	4,698	46,638
Railway Revenue	5,83,759	1,98,294	1,02,738	19,273	2,42,770	1,00,898	6,20,974	...	1,28,709	5,96,996	25,94,411
Railway Capital	524	22,495	...	7,044	...	...	...	...	2,301	10	32,374
Other Public Works	22,375	7,536	3,348	...	836	1,654	...	...	4,522	1,05,247	1,45,518
Total Disbursements in India . R	63,31,926	2,52,495	1,61,492	26,317	4,51,782	1,55,197	6,21,514	16,843	1,35,532	40,60,056	1,22,13,154
TOTAL DISBURSEMENTS IN INDIA CONVERTED INTO £ AT R15=£1 . £											814,210

No. 102.—ACCOUNT of Exchange on Remittance Account, for the Year ended 31st March 1902.

		Page.	Sterling Amount.	Amount of Exchange. (a)	Amount of Exchange. (a)
Exchange brought to account—			£	R	R
On Expenditure in England		11	17,368,655		2,01,412
" Revenue in England		7	491,208		5,696
" Net Expenditure in England charged to Revenue		...	16,877,447		1,95,716
" Expenditure in England not charged to Revenue		11	860,518		9,979
			17,737,965		2,05,695
Exchange on Remittances Credited as Revenue		119	...		5,78,131
					3,72,436
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	18,539,071	286		2,14,985	
On Railway Companies—Capital Account	353,182	119		5,31,960	
	18,892,253			3,16,975	
Remittance Account—					
Postal and Money Order Transactions	85,756	119		2	
East Indian Railway Advances	755,840	"		33,326	
Rajputana-Malwa Railway Advances	123,703	"		5,278	
South Indian Railway Advances	374,969	"		13,594	
Bengal and North-Western Railway Advances	35,971	"		1,468	
Great Indian Peninsula Railway Advances	244,726	"		11,224	
Family and Miscellaneous Remittances made by means of Rolls, etc.	47,908	"		238	
Other Transactions	1,877,362	"		6,977	
	958,427			30,961	
			19,850,680		3,47,936
Exchange brought to account in excess of that involved in Remittances from India during the year			2,112,715	Whereon Exchange at average rate is	24,500
				Converted into £ at R 15 = £ 1 £	1,633

(a) Exchange means the difference between the equivalent at 16d. the rupee and at the average rate of the year or at contract and fixed rates.

No. 103.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL, INDIA.
Receipts.	R	R	R	R	R	R	R	R	R	R	R
MISCELLANEOUS—											
Mysore Railway Debenture Sinking Fund . .	1,96,616	...	...	...	...	...	...	...	...	...	1,96,616
Total Receipts in India . R	1,96,616	...	...	...	...	...	...	...	...	...	1,96,616
TOTAL RECEIPTS CONVERTED INTO £ AT R15=£1 . £											13,108
Disbursements.											
MISCELLANEOUS—											
Mysore Railway Debenture Sinking Fund . .	1,96,624	...	...	...	...	...	...		...	...	1,96 624
London Bills Payable, Exchange	61,903	...	...	...	...	...	...	...	23,069	6,133	91,105
Total Disbursements in India . R	2,58,527	...	...	...	...	...	...		23,069	6,133	2,87,729
Total Disbursements in India converted into £ at R 15=£ 1 . £											19,182

ENGLAND:

Miscellaneous Deposits—

	£	
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto	576	
Refund of the unexpended balance of the sum received from the French Government to meet expenditure in England on the construction of a Railway from Peralam to Karikal	372	948
TOTAL DISBURSEMENTS .		20,130

No. 104.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1902.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Receipt												
MONEY ORDERS	29,50,11,593	...	29,50,11,593	...	...	...	...	...	...	...	...	29,50,11,593
OTHER LOCAL REMITTANCES	1,78,12,43,727	1,78,01,36,716	16,15,88,539	*−62,09,333*	*−3,28,53,663*	*−35,62,840*	*−13,33.59.884*	*−56,76,861*	1,90,97,343	*−1,64,90,583*	1,85,74,293	11,07,011
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil	15,35,70,730	15,34,95,127	*−75,20,554*	6,88,383	5,80,499	15,31,632	2,06,79.330	*−1,56,93,904*	1,07,64,861	*−17,30,686*	*−92,23,958*	75,603
Account Current between Public Works and Telegraph, Public Works Accounts	18,06,063	4,74,148	1,25,827	1,41,946	93,194	49,259	1,74,468	1,16,786	3,44,962	51,949	2,33,524	13,31,915
Account Current between Post Office and Telegraph, Post Office Accounts	25,30,216	8,67,134	16,63,082	...	...	...	...	...	...	...	...	16,63,082
Transfers between Public Works Officers	30,78,16,353	30,78,16,353	82,41,363	3,320	5,94,859	22,33,281	*−97,42,938*	*−22,41,479*	*−1,16,49,022*	*−19,07,719*	1,44,68,335	...
Transfers between Indian and Indo-European Telegraph	24,58,967	24,58,967	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	1,82,723	1,09,981	72,742	...	...	...	...	...	...	...	...	72,742
Account between Guaranteed Railways and Public Works, Guaranteed Railway Accounts	1,34,50,728	84,14,728	50,36,000	...	...	...	...	...	...	...	...	50,36,000
TOTAL	48,18,15,780	47,36,36,438	76,18,460	8,33,649	12,68,552	38,14,172	1,11,10,860	*−1,78,18,597*	*−5,39,199*	*−35,86,456*	54,77,901	81,79,342
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, TELEGRAPH PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Civil Accounts	14,54,89,860	13,86,06,677	1,12,80,341	42,53,485	1,80,95,930	45,72,611	27,93,964	*−1,43,66,102*	*−1,01,62,918*	*−49,21,226*	*−46,62,902*	68,83,183
Accounts Current between Civil and Telegraph, Civil Accounts	85,18,056	79,01,562	*−10,96,747*	*−1,13,981*	*−1,42,366*	*−1,89,953*	19,48,445	*−3,27,289*	*−97,125*	16,504	6,19,006	6,16,494
Accounts Current between Civil and Public Works, Civil Accounts	31,73,84,851	26,34,01,052	5,33,07,129	*−49,30,211*	*−1,21,34,044*	*−67,09,043*	*−92,15,237*	62,52,071	85,79,287	*−79,41,096*	2,67,74,943	5,39,83,799
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	3,96,12,181	2,53,93,232	*−6,47,144*	...	...	...	...	...	...	60,40,472	88,25,621	1,42,18,949
TOTAL	51,10,04,948	43,53,02,523	6,28,43,579	*−7,90,707*	58,19,520	*−23,26,385*	*−44,72 828*	*−84,41,320*	*−16,80,756*	*−68,05,346*	3,15,56,668	7,57,02,425
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE, AND MILITARY—												
Accounts Current between Civil and Marine, Marine Accounts	95,89,358	9,96,605	85,92,753	...	...	...	...	...	...	...	...	85,92,753
Accounts Current between Civil and Military, Military Accounts	18,08,39,299	1,05,88,960	10,28,92,626	...	...	...	...	...	...	3,10,19,142	3,63,38,571	17,02,50,339
	19,04,28,657	1,15,85,565	11,14,85,379	...	...	...	...	...	...	3,10,19,142	3,63,38,571	17,88,43,092
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	4,39,53,647	...	2,87,72,165	3,226	3,09,558	8,642	10,93,334	1,62,314	1,60,049	62,16,860	72,27,499	4,39,53,647

Disbursements.												
MONEY ORDERS	...	29,49,67,627	29,49,67,627	...	...	...	...	...	...	...	...	29,49,67,627
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Military	1,51,83,416	1,52,06,175	41,50,064	...	...	...	...	...	...	21,11,464	−62,38,769	22,759
Account Current between Public Works and Telegraph, Telegraph Accounts	4,70,172	17,99,727	13,29,555	...	...	...	...	...	...	...	...	13,29,555
Account Current between Post Office and Telegraph, Telegraph Accounts	8,68,111	25,30,367	16,62,256	...	...	...	...	...	...	...	...	16,62,256
Account between Guaranteed Railways and Telegraph Guaranteed Railway Accounts	1,10,102	1,82,723	72,621	...	...	...	...	...	...	...	...	72,621
Account between Guaranteed Railways and Public Works, Public Works Accounts	84,15,758	1,34,46,916	18,28,671	−63,568	26	−7,794	−11,649	−1,868	−9,367	25,64,122	7,32,585	50,31,158
TOTAL	2,50,47,559	3,31,65,908	90,43,167	−63,568	26	−7,794	−11,649	−1,868	−9,367	46,75,586	−55,06,184	81,18,349
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, TELEGRAPH PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	14,00,33,760	14,69,16,758	68,82,998	...	...	...	...	...	...	...	...	68,82,998
Accounts Current between Civil and Telegraph, Telegraph Accounts	78,55,753	85,03,412	6,47,659	...	...	...	...	...	...	...	...	6,47,659
Accounts Current between Civil and Public Works, Public Works Accounts	34,13,15,542	39,17,73,463	5,29,65,585	−50,20,771	−1,21,40,757	−66,92,973	−1,08,17,562	57,59,301	73,91,258	−75,15,043	2,65,28,883	5,04,57,921
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts	2,53,07,790	3,95,26,739	1,42,18,949	...	...	...	...	...	...	...	...	1,42,18,949
TOTAL	51,45,12,845	58,67,20,372	7,47,15,191	−50,20,771	−1,21,40,757	−66,92,973	−1,08,17,562	57,59,301	73,91,258	−75,15,043	2,65,28,883	7,22,07,527
NET ISSUES FROM CIVIL TREASURIES TO MARINE, AND MILITARY—												
Accounts Current between Civil and Marine, Civil Accounts	10,16,055	96,36,308	1,80,989	...	−19,320	−34,487	52,63,096	−11	...	42,531	31,87,455	86,20,253
Accounts Current between Civil and Military, Civil Accounts	1,01,19,937	18,03,70,276	3,08,81,381	33,64,791	72,38,303	13,20,504	31,72,719	3,02,20,193	5,12,71,554	1,62,71,344	2,65,09,550	17,02,50,339
TOTAL	1,11,35,992	19,00,06,584	3,10,62,370	33,64,791	72,18,983	12,86,017	84,35,815	3,02,20,182	5,12,71,554	1,63,13,875	2,96,97,005	17,88,70,592
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	5,83,30,047	2,55,51,538	...	13,033	...	19,362	284	1,929	1,20,53,170	2,06,90,731	5,83,30,047

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1902.

Abstract.

	Net Receipts + Payments —
	R
INDIA, GENERAL	+16,15,88,539
CENTRAL PROVINCES	−62,09,333
BURMA	−3,28,53,663
ASSAM	−35,62,840
BENGAL	−13,33,59,884
UNITED PROVINCES OF AGRA AND OUDH	−56,76,861
PUNJAB	+1,07,51,981
North West Frontier Province	+83,45,362
MADRAS	−1,64,90,583
BOMBAY	+1,85,74,293
TOTAL	+11,07,011

No. 105.—Other Local Remittances during the Year ended 31st March 1902—*continued.*

Details.	India, General. Receipts.	India, General. Disbursements.	India, General. Net.	Central Provinces. Receipts.	Central Provinces. Disbursements.	Central Provinces. Net.	Burma. Receipts.	Burma. Disbursements.	Burma. Net.
	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	10,75,41,655	10,75,41,655	...	54,78,190	54,78,190	...	2,54,02,172	2,54,02,172	...
Forest Remittances	4,08,967	4,69,730	— *60,763*	19,78,891	19,78,250	+ 641	84,50,455	83,91,466	+ 58,989
Post Office Remittances—									
Transfers between Postal Officers	78,27,803	77,98,375	+ 29,428	...	...	...	...	...	...
Treasury Suspense Account	25,99,55,040	25,99,53,482	+ 1,558	...	..	...	...	...	...
Mint Remittances	2,62,73,861	2,61,26,365	+ 1,47,496	...	...	...	...	...	...
Small Coin Depôt Remittances	39,41,949	39,47,049	— *5,100*	...	...	...	6,14,945	6,14,945	...
Bengal Remittances	6,77,80,576	6,77,80,576	...	...	...	...	...	...	...
Miscellaneous Remittances	8,56,177	8,49,716	+ 6,461	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	3,62,097	3,42,567	+ 19,530	22,000	37,000	— *15,000*	74,42,422	74,85,522	— *43,100*
Foreign Supply Bills	57,87,185	58,06,810	— *19,625*	6,00,000	6,00,000	...	52,550	52,550	...
Remittance Transfer Receipts since April 1873	8,39,088	8,16,938	+ 22,150	6,13,059	6,03,784	+ 9,275	24,52,749	24,61,858	— *9,109*
Foreign Remittance Transfer Receipts	52,96,219	50,38,890	+ 2,57,329	4,85,235	4,82,257	+ 2,978	5,15,687	5,18,969	— *3,282*
Emigrants' Remittance Receipts	80,257	1,15,312	— *35,055*	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	24,03,98,635	7,65,40,771	+16,38,57,864	6,80,000	68,20,244	—*61,40,244*	8,45,205	3,37,69,294	—*3,29,24,089*
Central Adjusting Account	1,85,77,215	2,12,09,949	—*26,32,734*	2,863	69,846	— *66,983*	1,26,184	59,256	+ 66,928
TOTAL	74,59,26,724	58,43,38,185	+16,15,88,539	98,60,238	1,60,69,571	—*62,09,333*	4,59,02,369	7,87,56,032	—*3,28,53,663*

No. 105.—Other Local Remittances during the Year ended 31st March 1902—*continued.*

Details —*continued.*	Assam.			Bengal.			United Provinces of Agra and Oudh.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—*continued.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries . . .	90,52,091	90,52,091	...	9,36,58,952	9,36,58,952	...	13,23,47,856	13,23,47,856	...
Opium Remittances	...	...	...	73,65,650	73,65,650	...	...	...	...
Salt Remittances	...	...	...	4,16,421	4,30,607	— *14,186*	...	...	...
Customs Remittances	...	...	...	4,12,57,449	4,12,57,449	...	...	...	...
Forest Remittances	8,30,804	8,37,925	— *7,121*	18,20,756	18,44,427	— *23,671*	22,98,245	22,76,872	+ 21,373
Small Coin Depôt Remittances	3,27,790	3,16,790	+ 11,000	...	...	...	3,08,520	3,08,520	...
Judicial Remittances	...	...	...	6,292	6,292	...	...	...	...
Miscellaneous Remittances	...	...	...	72,678	77,090	— *4,412*	8,84,870	8,81,516	+ 3,354
REMITTANCES BY BILLS—									
Supply Bills since April 1873	4,56,277	4,47,829	+ 8,448	1,06,48,413	1,07,91,963	— *1,43,550*	29,74,600	29,00,625	+ 73,975
Foreign Supply Bills	22,24,455	22,37,155	— *12,700*	57,661	56,376	+ 1,285	5,18,902	4,42,452	+ 76,450
Remittance Transfer Receipts since April 1873 . .	1,63,439	1,71,401	— *7,962*	51,64,494	51,37,250	+ 27,244	50,12,726	49,66,571	+ 46,155
Foreign Remittance Transfer Receipts . . .	47,181	50,343	— *3,162*	3,77,720	3,80,758	— *3,038*	32,56,584	32,28,690	+ 27,894
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	14,07,000	49,46,335	—*35,39,335*	1,74,23,993	15,06,56,035	—*13,32,32,042*	1,94,95,795	2,53,12,553	—*58,16,758*
Central Adjusting Account	7,446	19,454	— *12,008*	1,70,534	1,38,048	+ 32,486	12,734	1,22,038	— *1,09,304*
TOTAL .	1,45,16,483	1,80,79,323	—*35,62,840*	17,84,41,013	31,18,00,897	—*13,33,59,884*	16,71,10,832	17,27,87,693	—*56,76,861*

No. 105.—Other Local Remittances during the Year ended 31st March 1902—*continued.*

Details—*continued.*	Punjab.			North-West Frontier Province.			Madras.			Bombay.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—*contd.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—												
Cash Remittances between Treasuries	10,07,80,117	10,07,80,117	...	92,90,391	92,90,391	...	13,41,90,194	13,41,89,381	+813	16,46,22,202	16,46,22,202	...
Salt Remittances	...	...	...	...	...	...	2,46,45,885	2,46,16,214	+29,671	...	...	...
Customs Remittances	...	...	...	..	...	...	35,18,549	35,18,549	...	...	...	...
Forest Remittances	18,95,641	18,81,342	+14,299	28,506	28,824	*−318*	41,64,383	41,65,872	*−1,489*	19,22,052	19,22,052	...
Mint Remittances	...	...	...	...	...	...	...	...	...	2,81,14,299	2,82,30,485	*−1,16,186*
Small Coin Depôt Remittances	...	...	...	...	...	...	...	...	...	12,48,925	12,48,925	...
Miscellaneous Remittances	16,100	16,100	...	...	...	...	15,76,138	10,23,928	+5,52,210	...	...	...
North-West Frontier Suspense Account	9,62,528	91,85,178	*−82,22,650*	91,86,209	9,63,559	+82,22,650	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	15,73,977	15,85,783	*−11,806*	1,29,302	1,05,752	+23,550	30,40,401	30,63,783	*−23,382*	1,21,71,922	1,23,52,556	*−1,80,634*
Foreign Supply Bills	7,23,025	7,24,836	*−1,811*	15,550	15,550	...	2,48,750	2,50,750	*−2,000*	81,85,470	82,01,899	*−16,429*
Remittance Transfer Receipts since April 1873	35,84,388	35,47,580	+36,808	5,19,028	4,18,895	+1,00,133	21,62,989	21,06,069	+56,920	51,27,933	48,43,327	+2,84,606
Foreign Remittance Transfer Receipts	15,82,358	15,91,372	*−9,014*	31,056	29,009	+2,047	16,97,505	16,33,154	+64,351	72,10,643	73,46,774	*−1,36,131*
Emigrants' Remittance Receipts	...	...	...	...	...	...	19,530	20,359	*−829*	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	1,93,55,125	2,73,819	+ 1,90,81,306	...	...	...	64,80,897	2,34,79,797	*−1,69,98,900*	5,45,32,298	3,88,20,100	+1,57,12,198
Central Adjusting Account	1,01,179	2,36,330	*−1,35,151*	28	2,728	*−2,700*	5,95,029	7,62,977	*−1,67,948*	42,35,566	12,08,697	+30,26,869
TOTAL	13,05,74,438	11,98,22,457	+1,07,51,981	1,92,00,070	1,08,54,708	+83,45,362	18,23,40,250	19,88,30,833	*−1,64,90,583*	28,73,71,310	26,87,97,017	+1,85,74,293

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1902.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	4,63,465	15,42,961	−10,79,496	...	...	...	...	...	...	...	...	} + 116
Central Provinces Accounts	15,42,917	4,63,305	...	+10,79,612	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	11,72,804	14,34,310	−2,61,506	...	...	...	...	...	...	...	...	} − 813
Burma Accounts	14,33,132	11,72,439	...	...	+2,60,693	...	...	...	...	...	...	
India and Assam—												
India Accounts	1,08,070	40,81,215	−39,73,145	...	...	...	...	...	...	...	...	} + 962
Assam Accounts	40,83,214	1,09,107	...	...	...	+39,74,107	...	...	...	...	...	
India and Bengal—												
India Accounts	6,731,613	68,89,478	+7,42,135	...	...	...	...	...	...	...	...	} − 281
Bengal Accounts	69,25,614	76,68,030	...	...	...	...	−7,42,416	...	...	...	...	
India and United Provinces of Agra & Oudh—												
India Accounts	1,27,19,429	1,30,54,105	−3,34,676	...	...	...	...	...	...	...	...	} − 614
U. P. of Agra & Oudh Accounts	1,29,32,899	1,25,98,837	...	...	...	...	...	+3,34,062	...	...	...	
India and Punjab—												
India Accounts	64,79,626	1,03,29,913	−38,50,287	...	...	...	...	...	...	...	...	} + 7,425
Punjab Accounts	1,03,67,225	65,09,513	...	...	...	...	...	...	+38,57,712	...	...	
India and Madras—												
India Accounts	51,11,699	33,92,342	+17,19,357	...	...	...	...	...	...	...	...	} + 6,135
Madras Accounts	33,89,305	51,02,527	...	...	...	...	...	...	...	−17,13,222	...	
India and Bombay—												
India Accounts	1,82,96,443	1,87,79,379	−4,82,936	...	...	...	...	...	...	...	...	} − 16,231
Bombay Accounts	1,87,73,569	1,83,06,864	...	...	...	...	...	...	...	...	+4,66,705	
Central Provinces and Burma—												
Central Provinces Accounts	647	3,151	...	−2,504	...	...	...	...	...	...	...	} + 1
Burma Accounts	3,152	647	...	...	+2,505	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	514	993	...	−479	...	...	...	...	...	...	...	} ...
Assam Accounts	993	514	...	...	...	+479	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	19,056	8,89,668	...	−8,70,612	...	...	...	...	...	...	...	} − 6
Bengal Accounts	8,89,668	19,062	...	...	...	...	+8,70,606	...	...	...	...	

Central Provinces and United Provinces of Agra & Oudh—												
Central Provinces Accounts . .	1,91,781	1,18,262	...	+73,519	...	...	...	...	...	...	...	...
U. P. of Agra & Oudh Accounts .	1,18,338	1,91,857	...	...	...	...	...	−73,519	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts . .	28,830	16,430	...	+12,400	...	...	...	...	...	...	...	...
Punjab Accounts	16,430	28,830	...	...	...	...	...	...	−12,400	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	38,736	7,601	...	+31,135	...	...	...	...	...	...	...	+710
Madras Accounts . . .	8,361	38,786	...	...	...	...	...	...	...	−30,425	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	4,47,021	81,709	...	+3,65,312	...	...	...	...	...	...	...	...
Bombay Accounts . . .	82,839	4,48,151	...	...	...	...	...	...	...	...	−3,65,312	
Burma and Assam—												
Burma Accounts . . .	333	2,068	...	...	−1,735	...	...	...	...	...	...	...
Assam Accounts . . .	2,068	333	...	...	...	+1,735	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts . . .	83,611	1,04,709	...	...	−21,098	...	...	...	...	...	...	−1
Bengal Accounts . . .	1,04,895	83,798	...	...	...	...	+21,097	...	...	...	...	
Burma and United Provinces of Agra & Oudh—												
Burma Accounts . . .	49,800	14,332	...	...	+35,468	...	...	...	...	...	...	+9
U. P. of Agra & Oudh Accounts .	14,559	50,018	...	...	...	...	...	−35,459	...	...	...	
Burma and Punjab—												
Burma Accounts . . .	48,537	9,826	...	...	+38,711	...	...	...	...	...	...	+1
Punjab Accounts . . .	9,892	48,602	...	...	...	...	...	...	−38,710	...	...	
Burma and Madras—												
Burma Accounts . . .	99,760	86,628	...	...	+13,132	...	...	...	...	...	...	+322
Madras Accounts . . .	86,621	99,431	...	...	...	...	...	...	...	−12,810	...	
Burma and Bombay—												
Burma Accounts . . .	4,18,886	1,66,063	...	...	+2,52,823	...	...	...	...	...	...	+13
Bombay Accounts . . .	1,66,080	4,18,890	...	...	...	...	...	...	...	...	−2,52,810	
Assam and Bengal—												
Assam Accounts . . .	1,97,316	27,64,542	...	...	...	−25,67,226	...	...	...	...	...	−26
Bengal Accounts . . .	27,64,432	1,97,232	...	...	...	...	+25,67,200	...	...	...	...	
Assam and United Provinces of Agra & Oudh—												
Assam Accounts . . .	87,556	4,711	...	...	...	+82,845	...	...	...	...	...	−1
U. P. of Agra & Oudh Accounts .	4,711	87,557	...	...	...	...	...	−82,846	...	...	...	
Assam and Punjab—												
Assam Accounts . . .	16,377	4,869	...	...	...	+11,508	...	...	...	...	...	...
Punjab Accounts . . .	4,869	16,377	...	...	...	...	...	...	−11,508	...	...	
Carried forward .	11,74,37,693	11,74,39,972	−75,20,554	+6,88,383	+5,80,499	+15,03,448	+27,16,487	+1,42,238	+37,95,094	−17,56,457	−1,51,417	−2,279

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	11,74,37,693	11,74,39,972	−75,20,554	+6,88,383	+5,80,499	+15,03,448	+27,16,487	+1,42,238	+37,95,094	−17,56,457	−1,51,417	−2,279
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	2,895	507	...	...	...	+2,388	...	...	...	...	...	...
Madras Accounts	507	2,895	...	...	...	...	...	...	...	−2,388	...	
Assam and Bombay—												
Assam Accounts	25,996	200	...	...	...	+25,796	...	...	...	...	...	...
Bombay Accounts	200	25,996	...	...	...	...	...	...	...	...	−25,796	
Bengal and U. P. of Agra & Oudh—												
Bengal Accounts	1,88,13,351	10,94,095	...	...	...	...	+1,77,19,256	...	...	...	...	+75,935
U. P. of Agra & Oudh Accounts	10,93,863	1,87,37,184	...	...	...	...	...	−1,76,43,321	...	...	...	
Bengal and Punjab—												
Bengal Accounts	21,841	60,023	...	...	...	...	−38,182	...	...	...	...	−164
Punjab Accounts	62,229	24,211	...	...	...	...	...	...	+38,018	...	...	
Bengal and Madras—												
Bengal Accounts	2,10,204	1,06,396	...	...	...	...	+1,03,808	...	...	...	...	−28
Madras Accounts	1,06,422	2,10,258	...	...	...	...	...	...	...	−1,03,836	...	
Bengal and Bombay—												
Bengal Accounts	1,93,830	15,869	...	...	...	...	+1,77,961	...	...	...	...	−1
Bombay Accounts	15,821	1,93,783	...	...	...	...	...	...	...	...	−1,77,962	
U. P. of Agra & Oudh and Punjab—												
U. P. of Agra & Oudh Accounts	11,30,589	15,41,724	...	...	...	...	...	−4,11,135	...	...	...	+1,827
Punjab Accounts	15,41,779	11,28,817	...	...	...	...	...	...	+4,12,962	...	...	
U. P. of Agra & Oudh and Madras—												
U. P. of Agra & Oudh Accounts	1,29,967	1,98,528	...	...	...	...	...	− 68,561	...	...	...	−57
Madras Accounts	1,98,527	1,30,023	...	...	...	...	...	...	...	+68,504	...	
U. P. of Agra & Oudh and Bombay—												
U. P. of Agra & Oudh Accounts	26,20,485	3,33,610	...	...	...	...	...	+22,86,875	...	...	...	+199
Bombay Accounts	3,87,200	26,73,876	...	...	...	...	...	...	...	...	−22,86,676	
Punjab and Madras—												
Punjab Accounts	1,43,986	27,832	...	...	...	...	...	...	+1,16,154	...	...	...
Madras Accounts	27,772	1,43,926	...	...	...	...	...	...	...	−1,16,154	...	
Punjab and Bombay—												
Punjab Accounts	68,05,599	4,02,966	...	...	...	...	...	...	+64,02,633	...	...	+310
Bombay Accounts	3,98,493	68,00,816	...	...	...	...	...	...	...	...	−64,02,323	

Madras and Bombay—												
Madras Accounts	12,49,743	10,70,098	...	...	...	...	...	...	...	+1,79,645	...	−139
Bombay Accounts	9,51,738	11,31,522	...	...	...	...	...	...	...	...	−1,79,784	
Total Account Current between Civil and Civil	15,35,70,730	15,34,95,127	−75,20,554	+6,88,383	+5,80,499	+15,31,632	+2,06,79,330	−1,56,93,904	+1,07,64,861	−17,30,686	−92,23,958	+75,603
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
Account between—												
Military, Bengal, and Military, Punjab—												
Military, Bengal	25,53,467	12,30,382	+13,23,085	...	...	...	...	...	...	...	...	−19,323
Military, Punjab	12,64,773	26,07,181	−13,42,408	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal	10,59,640	5,03,115	+5,56,525	...	...	...	...	...	...	...	...	−3,695
Military, Madras	4,84,606	10,44,826	...	...	...	...	...	...	...	−5,60,220	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	15,33,604	46,76,380	−31,42,776	...	...	...	...	...	...	...	...	+116
Military, Bombay	46,74,531	15,31,639	...	...	...	...	...	...	...	...	+31,42,892	
Military, Punjab, and Military, Madras—												
Military, Punjab	9,724	50,360	−40,636	...	...	...	...	...	...	...	...	...
Military, Madras	50,360	9,724	...	...	...	...	...	...	...	+40,636	...	
Military, Punjab, and Military, Bombay—												
Military, Punjab	45,736	15,49,590	−15,03,854	...	...	...	...	...	...	...	...	+143
Military, Bombay	15,42,489	38,492	...	...	...	...	...	...	...	...	+15,03,997	
Military, Madras, and Military, Bombay—												
Military, Madras	1,86,327	17,78,207	...	...	...	...	...	...	...	−15,91,880	...	...
Military, Bombay	17,78,159	1,86,279	...	...	...	...	...	...	...	...	+15,91,880	
Total Account Current between Military and Military	1,51,83,416	1,52,06,175	−41,50,064	...	...	...	...	...	...	−21,11,464	+62,38,769	−22,759

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts	4,08,337	2,82,510	1,25,827	...	...	...	...	...	...	...	...	1,25,827
Telegraph Accounts	4,70,172	17,99,727	*−13,29,555*	...	...	...	...	...	...	...	...	*−13,29,555*
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts	1,52,020	10,074	...	1,41,946	...	...	...	...	...	...	...	1,41,946
Public Works, Burma, and Telegraph—												
Public Works Accounts	1,05,182	11,988	...	...	93,194	...	...	...	...	...	...	93,194
Public Works, Assam, and Telegraph—												
Public Works Accounts	50,113	854	...	...	...	49,259	...	...	...	...	...	49,259
Public Works, Bengal, and Telegraph—												
Public Works Accounts	2,00,759	26,291	...	...	...	...	1,74,468	...	...	...	...	1,74,468
Public Works, United Provinces of Agra and Oudh, and Telegraph—												
Public Works Accounts	1,18,571	1,785	...	...	...	...	...	1,16,786	...	...	...	1,16,786
Public Works, Punjab, and Telegraph—												
Public Works Accounts	3,74,731	29,769	...	...	...	...	...	...	3,44,962	...	...	3,44,962
Public Works, Madras, and Telegraph—												
Public Works Accounts	71,951	20,002	...	...	...	...	...	...	...	51,949	...	51,949

Public Works, Bombay, and Telegraph—												
Public Works Accounts	3,24,399	90,875	...	...	...	...	...	...	...	...	2,33,524	2,33,524
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	18,06,063	4,74,148	1,25,827	1,41,946	93,194	49,259	1,74,468	1,16,786	3,41,962	51,949	2,33,524	13,31,915
Telegraph Accounts	4,70,172	17,99,727	*—13,29,555*	...	...	...	...	...	...	...	...	*—13,29,555*
Net	...	...	*—12,03,728*	1,41,946	93,194	49,259	1,74,468	1,16,786	3,44,962	51,949	2,33,524	2,360
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts	25,30,216	8,67,134	16,63,082	...	...	...	...	...	...	...	...	16,63,082
Telegraph Accounts	8,68,111	25,30,367	*—16,62,256*	...	...	...	...	...	...	...	...	*—16,62,256*
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	25,30,216	8,67,134	16,63,082	...	...	...	...	...	...	...	...	16,63,082
Telegraph Accounts	8,68,111	25,30,367	*—16,62,256*	...	...	...	...	...	...	...	...	*—16,62,256*
Net	...	...	826	...	...	...	...	...	...	...	...	826
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Irrigation	1,40,46,413	68,68,634	*—20,330*	1,06,699	17,48,494	...	*—6,96,500*	1,88,757	6,17,214	49,13,173	3,20,272	71,77,779
Railway Revenue	16,13,89,131	15,51,54,827	*—11,24,382*	*—56,95,036*	*—15,98,869*	*—10,04,935*	*—16,11,931*	*—3,62,886*	*—78,43,082*	46,26,849	2,08,48,576	62,34,304
Railway Capital	10,67,12,992	11,20,04,569	+2,83,363	63,18,869	22,49,989	31,55,798	*—68,85,502*	*—1,08,838*	*—8,50,275*	*—52,02,355*	*—42,52,626*	*—52,91,577*
Other Public Works	2,56,67,817	3,37,88,323	+91,02,712	*—7,27,212*	*—18,04,755*	82,418	*—5,49,005*	*—19,58,512*	*—35,72,879*	*—62,45,386*	*—24,47,887*	*—81,20,506*
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	30,78,16,353	30,78,16,353	82,41,363	3,320	5,94,859	22,33,281	*—97,42,938*	*—22,41,479*	*—1,16,49,022*	*—19,07,719*	1,44,68,335	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	24,58,967	24,58,967	...	...	...	...	...	...	...	...	...	...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railway Accounts	1,10,102	1,82,723	*—72,621*	...	...	...	...	...	...	...	...	*—72,621*
Telegraph Accounts	1,82,723	1,09,981	*72,742*	...	...	...	...	...	...	...	...	*72,742*
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Guaranteed Ry. Accounts	1,10,102	1,82,723	*—72,621*	...	...	...	...	...	...	...	...	*—72,621*
Telegraph Accounts	1,82,723	1,09,981	72,742	...	...	...	...	...	...	...	...	72,742
Net	...	...	121	...	...	...	...	...	...	...	...	121
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railway Accounts	1,34,50,728	84,14,728	50,36,000	...	...	...	...	...	...	...	...	50,36,000
Public Works Accounts	33,86,658	52,15,329	*—18,28,671*	...	...	...	...	...	...	...	...	*—18,28,671*
Guaranteed Railways and Public Works, Central Provinces— Public Works Accounts	2,19,050	1,55,482	...	63,568	...	...	...	...	...	...	...	63,568
Guaranteed Railways and Public Works Accounts, Burma— Public Works Accounts	...	26	...	...	*—26*	...	...	...	...	...	...	*—26*
Guaranteed Railways and Public Works, Assam— Public Works Accounts	8,383	589	...	...	...	7,794	...	...	...	...	...	7,794
Guaranteed Railways and Public Works, Bengal— Public Works Accounts	17,799	6,150	...	...	...	...	11,649	...	...	...	...	11,649
Guaranteed Railways and Public Works, United Provinces of Agra and Oudh— Public Works Accounts	4,235	2,367	...	...	...	...	...	1,868	...	...	...	1,868
Guaranteed Railways and Public Works, Punjab— Public Works Accounts	10,313	946	...	...	...	...	...	...	9,367	...	...	9,367
Guaranteed Railways and Public Works, Madras— Public Works Accounts	36,12,373	61,76,495	...	...	...	...	...	...	...	*—25,64,122*	...	*—25,64,122*
Guaranteed Railways and Public Works, Bombay— Public Works Accounts	11,56,947	18,89,532	...	...	...	...	...	...	...	...	*—7,32,585*	*—7,32,585*
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Guaranteed Ry. Accounts	1,34,50,728	84,14,728	50,36,000	...	...	...	...	...	...	...	...	50,36,000
P. W. Accounts	84,15,758	1,34,46,916	*—18,28,671*	63,568	*—26*	7,794	11,649	1,868	9,367	*—25,64,122*	*—7,32,585*	*—50,31,158*
Net	...	...	32,07,329	63,568	*—26*	7,794	11,649	1,868	9,367	*—25,64,122*	*—7,32,585*	4,842

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,51,20,346	38,40,005	+1,12,80,341	...	...	...	...	...	...	...	...	—1
Post Office Accounts . . .	38,48,466	1,51,28,808	—1,12,80,342	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	56,08,252	13,54,767	...	+42,53,485	...	...	...	...	...	...	...	...
Post Office Accounts . . .	13,54,767	56,08,252	—42,53,485	...	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	1,92,09,539	11,13,609	...	...	+1,80,95,930	...	...	...	...	...	...	...
Post Office Accounts . . .	11,13,609	1,92,09,539	—1,80,95,930	...	...	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	57,86,156	12,13,545	...	...	...	+45,72,611	...	...	...	...	...	...
Post Office Accounts . . .	12,13,545	57,86,156	—45,72,611	...	...	...	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	3,79,56,905	3,51,62,941	...	...	...	...	+27,93,964	...	...	...	...	—46
Post Office Accounts . . .	3,51,62,999	3,79,57,009	—27,94,010	...	...	...	...	...	...	...	...	
United Provinces of Agra & Oudh and Post Office—												
Civil Accounts	1,25,42,486	2,69,08,588	...	...	...	...	...	—1,43,66,102	...	...	...	...
Post Office Accounts . . .	2,69,08,808	1,25,42,706	+1,43,66,102	...	...	...	...	...	...	...	...	
Punjab and Post Office—												
Civil Accounts	1,28,25,681	2,29,88,599	...	...	...	...	...	...	—1,01,62,918	...	...	+233
Post Office Accounts . . .	2,29,96,157	1,28,33,006	+1,01,63,151	...	...	...	...	...	...	...	...	
Madras and Post Office—												
Civil Accounts	1,73,29,019	2,22,50,245	...	...	...	...	...	...	...	—49,21,226	...	—1
Post Office Accounts . . .	2,22,50,314	1,73,29,089	+49,21,225	...	...	...	...	...	...	...	...	
Bombay and Post Office—												
Civil Accounts	1,91,11,476	2,37,74,378	...	...	...	...	...	...	...	...	—46,62,902	...
Post Office Accounts . . .	2,51,85,095	2,05,22,193	+46,62,902	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts . .	14,54,89,860	13,86,06,677	+1,12,80,341	+42,53,485	+1,80,95,930	+45,72,611	+27,93,964	—1,43,66,102	—1,01,62,918	—49,21,226	—46,62,902	+68,83,183
Post Office Accounts .	14,00,33,760	14,69,16,758	—68,82,998	...	...	...	...	...	...	...	...	—68,82,998
Net . . .	...	...	+43,97,343	+42,53,485	+1,80,95,930	+45,72,611	+27,93,964	—1,43,66,102	—1,01,62,918	—49,21,226	—46,62,902	+185

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	13,18,553	24,15,300	*−10,96,747*	...	...	...	...	...	...	...	...	+9,507
Telegraph Accounts . . .	24,24,927	13,18,673	+11,06,254	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	30,386	1,44,367	...	*−1,13,981*	...	...	...	...	...	...	...	...
Telegraph Accounts . . .	1,44,367	30,386	+1,13,981	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	8,38,035	9,80,401	...	...	*−1,42,366*	...	...	...	...	...	...	*−94*
Telegraph Accounts . . .	9,79,223	8,36,951	+1,42,272	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	62,519	2,52,472	...	...	...	*−1,89,953*	...	...	...	...	...	+1
Telegraph Accounts . . .	2,52,473	62,519	+1,89,954	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	23,54,779	4,06,334	...	...	...	...	+19,48,445	...	...	...	...	*−434*
Telegraph Accounts . . .	4,05,201	23,54,080	*−19,48,879*	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Telegraph—												
Civil Accounts	2,71,753	5,99,042	...	...	...	...	...	*−3,27,289*	...	...	...	+1,702
Telegraph Accounts . . .	5,98,892	2,69,901	+3,28,991	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	5,60,271	6,57,395	...	...	...	...	...	...	*−97,125*	...	...	+11,323
Telegraph Accounts . . .	6,62,079	5,53,631	+1,08,448	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	7,21,736	7,05,232	...	...	...	...	...	...	...	+16,504	...	*−294*
Telegraph Accounts . . .	7,04,887	7,21,685	*−16,798*	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	23,60,024	17,41,018	...	...	...	...	...	...	...	...	+6,19,006	*−52,876*
Telegraph Accounts . . .	16,83,704	23,55,586	*−6,71,882*	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts .	85,18,056	79,01,562	*−10,96,747*	*−1,13,981*	*−1,42,366*	*−1,89,953*	+19,48,445	*−3,27,289*	*−97,125*	+16,504	+6,19,006	+6,16,494
Telegraph Accounts	78,55,753	85,03,412	*−6,47,659*	...	...	...	...	...	...	...	...	*−6,47,659*
Net . . .	...	...	*−17,44,406*	*−1,13,981*	*−1,42,366*	*−1,89,953*	+19,48,445	*−3,27,289*	*−97,125*	+16,501	+6,19,006	*−31,165*

ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	...	6,47,144	*—6,47,144*	...	...	...	...	...	...	...	...	} *—1,48,66,093*
Guaranteed Railway Accounts	2,53,07,790	3,95,26,739	*—1,42,18,949*	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,76,61,221	1,16,20,749	...	...	...	...	...	...	...	+60,40,472	...	+60,40,472
Bombay and Guaranteed Railways—												
Civil Accounts	2,19,50,960	1,31,25,339	...	...	...	...	...	...	...	...	+88,25,621	+88,25,621
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	3,96,12,181	2,53,93,232	—6,47,144	...	...	...	...	...	...	+60,40,472	+88,25,621	+1,42,18,949
Guaranteed Railway Accounts	2,53,07,790	3,95,26,739	*—1,42,18,949*	...	...	...	...	...	...	...	...	*—1,42,18,949*
Net	...	...	*—1,48,66,093*	...	...	...	...	...	...	+60,40,472	+88,25,621	...
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	97,182	2,78,171	*—1,80,989*	...	...	...	...	...	...	...	...	} *—9,673*
Marine Accounts	2,67,794	96,478	+1,71,316	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	2,08,258	1,88,938	...	...	+19,320	...	...	...	...	...	...	} +5,299
Marine Accounts	1,94,675	2,08,696	—14,021	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	34,525	38	...	...	...	+34,487	...	...	...	...	...	} ...
Marine Accounts	38	34,525	*—34,487*	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	4,17,868	56,80,964	...	...	...	...	*—52,63,096*	...	...	...	...	} *—6,559*
Marine Accounts	56,56,055	3,99,518	+52,56,537	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Marine—												
Civil Accounts	11	...	...	...	...	...	...	+11	...	...	...	} ...
Marine Accounts	...	11	*—11*	...	...	...	...	...	...	...	...	
Madras and Marine—												
Marine Accounts	19,839	62,370	...	...	...	...	...	...	...	*—42,531*	...	} *+5,850*
Civil Accounts	67,280	18,899	+48,381	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	2,38,372	34,25,827	...	...	...	...	...	...	...	...	*—31,87,455*	} *—22,417*
Marine Accounts	34,03,516	2,38,478	+31,65,038	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts	10,16,055	96,36,308	*—1,80,989*	...	+19,320	+34,487	*—52,63,096*	+11	...	*—42,531*	*—31,87,455*	*—86,20,253*
Marine Accounts	95,89,358	9,96,605	+85,92,753	...	...	...	...	...	...	...	...	+85,92,753
Net	...	...	+84,11,764	...	+19,320	+34,487	*—52,63,096*	+11	...	*—42,531*	*—31,87,455*	*—27,500*

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	16,96,053	1,70,33,775	*−1,53,37,722*	...	...	...	...	...	...	...	...	*− 1,81,293*
Military Accounts	1,70,24,913	18,68,484	+1,51,56,429	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	42,327	14,92,975	...	*−14,50,648*	...	...	...	...	...	...	...	+ 13,512
Military Accounts	15,06,754	42,594	+14,64,160	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	25,755	41,776	...	...	*−16,021*	...	...	...	...	...	...	*− 1,503*
Military Accounts	42,132	27,614	+14,518	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	2,23,052	15,42,381	...	...	...	*−13,19,329*	...	...	...	...	...	*− 3,827*
Military Accounts	15,51,186	2,35,684	+13,15,502	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	2,37,564	28,53,192	...	...	...	...	*−26,15,628*	...	...	...	...	*− 4,729*
Military Accounts	28,58,257	2,47,358	+26,10,899	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Bengal—												
Civil Accounts	7,85,892	3,06,21,775	...	...	...	...	...	*−2,98,35,883*	...	...	...	+ 1,68,582
Military Accounts	3,06,95,458	6,90,993	+3,00,04,465	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	2,92,089	18,97,148	...	...	...	...	...	...	*−16,05,059*	...	...	*− 3,276*
Military Accounts	17,43,601	1,41,818	+16,01,783	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	10,789	62,178	...	...	...	...	...	...	...	*−51,389*	...	+ 168
Military Accounts	60,792	9,235	+51,557	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	29,859	4,08,546	...	...	...	...	...	...	...	...	*−3,78,687*	+ 12,366
Military Accounts	4,17,732	26,679	+3,91,053	...	...	...	...	...	...	...	...	
India and Military, Punjab—												
Civil Accounts	84,150	10,27,963	*−9,43,813*	...	...	...	...	...	...	...	...	*−2,98,028*
Military Accounts	12,91,621	6,45,836	+6,45,785	...	...	...	...	...	...	...	...	
Central Provinces and Military, Punjab—												
Civil Accounts	7	3,235	...	*−3,228*	...	...	...	...	...	...	...	...
Military Accounts	3,242	14	+3,228	...	...	...	...	...	...	...	...	

Burma and Military, Punjab—												
Civil Accounts	43,411	842	...	...	+42,569	...	...	...	...	...	...	...
Military Accounts	642	43,211	−42,569	...	...	...	...	...	...	...	...	
Assam and Military, Punjab—												
Civil Accounts	...	2,391	...	...	...	−2,391	...	...	...	...	...	− 16
Military Accounts	2,375	...	+2,375	...	...	...	...	...	...	...	...	
Bengal and Military, Punjab—												
Civil Accounts	3,729	2,28,296	...	...	...	...	−2,24,567	...	...	...	...	− 164
Military Accounts	2,24,805	402	+2,24,403	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Punjab—												
Civil Accounts	92,048	3,24,705	...	...	...	...	...	−2,32,657	...	...	...	+ 1,454
Military Accounts	2,91,214	57,103	+2,34,111	...	...	...	...	...	...	...	...	
Punjab and Military, Punjab—												
Civil Accounts	13,93,500	5,00,24,418	...	...	...		...	...	−4,86,30,918	...	...	+2,97,241
Military Accounts	5,02,85,730	13,57,571	+4,89,28,159	...	...	...	...	...	...	...	...	
Madras and Military, Punjab—												
Civil Accounts	27	4,828	...	...	...	...	...	...	...	−4,801	...	+ 117
Military Accounts	5,567	649	+4,918	...	...	...	...	...	...	...	...	
Bombay and Military, Punjab—												
Civil Accounts	15,718	2,98,172	...	...	...	...	...	...	...	...	−2,82,454	− 604
Military Accounts	2,93,605	11,755	+2,81,850	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	3,04,174	49,07,460	−46,03,286	...	...	...	...	...	...	...	...	+ 560
Military Accounts	49,00,012	2,96,166		...	...	...	...	...	...	+46,03,846	...	
Central Provinces and Military, Madras—												
Civil Accounts	5,133	6,52,334	...	−6,47,201	...	...	...	...	...	...	...	− 50
Military Accounts	6,48,739	1,588	...	...	...	...	...	...	...	+6,47,151	...	
Burma and Military, Madras—												
Civil Accounts	7,46,647	79,93,623	...	...	−72,46,976	...	...	...	...	...	...	+ 571
Military Accounts	79,85,509	7,37,962	...	...	...	...	...	...	...	+72,47,547	...	
Assam and Military, Madras—												
Civil Accounts	1,627	432	...	...	...	+1,195	...	...	...	...	...	...
Military Accounts	...	1,195	...	...	...	...	...	...	...	−1,195	...	
Bengal and Military, Madras—												
Civil Accounts	3,257	1,02,787	...	...	...	...	−99,530	...	...	...	...	− 18
Military Accounts	1,02,769	3,257	...	...	...	...	...	...	...	+99,512	...	
United Provinces of Agra and Oudh and Military, Madras—												
Civil Accounts	9,338	1,54,507	...	...	...	...	...	−1,45,169	...	...	...	− 82
Military Accounts	1,47,119	2,032	...	...	...	...	...	...	...	+1,15,087	...	
Punjab and Military, Madras—												
Civil Accounts	5,350	3,52,238	...	...	...	...	...	...	−3,46,888	...	...	− 121
Military Accounts	3,52,522	5,755	...	...	...	...	...	...	...	+3,46,767	...	
Madras and Military, Madras—												
Civil Accounts	6,96,985	1,68,59,223	...	...	...	...	...	...	...	−1,61,62,238	...	+ 6,398
Military Accounts	1,69,32,424	7,63,788	...	...	...	...	...	...	...	+1,61,68,636	...	
Bombay and Military, Madras—												
Civil Accounts	20,970	17,90,019	...	...	...	...	...	...	...	...	−17,69,049	7,258
Military Accounts	17,86,544	24,753	...	...	...	...	...	...	...	+17,61,791	...	
Carried over — Civil Accounts	67,69,451	14,06,81,219	−2,08,84,821	−21,01,077	−72,20,428	−13,20,525	−29,39,725	−3,02,13,709	−5,05,82,865	−1,62,18,428	−24,30,190	−13,39,11,768
Military Accounts	14,11,55,204	72,43,496	+10,28,92,626	...	...	...	...	...	...	+3,10,19,142	...	+13,39,11,768
Net			+8,20,07,805	−21,01,077	−72,20,428	−13,20,525	−29,39,725	−3,02,13,709	−5,05,82,865	+1,48,00,714	−24,30,190	...

No. 106.—Deails of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R
Bought forwards—Civil Accounts	67,69,451	14,06,81,219	−2,08,84,821	−21,01,077	−72,20,428	−13,20,525	−29,39,725	−3,02,13,709	−5,05,82,865	−1,62,18,428	−24,30,190	−13,39,11,768
Bought forwards—Military Accounts	14,11,55,264	72,43,496	+10,23,92,626	...	...	...	...	...	...	+3,10,19,142	...	+13,39,11,768
Bought forwards—Net			+8,20,07,805	−21,01,077	−72,20,428	−13,20,525	−29,39,725	−3,02,13,709	−5,05,82,865	+1,48,00,714	−24,30,190	...
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	21,65,016	1,21,61,576	−99,96,560	...	...	...	...	...	...	...	...	
Military Accounts	1,21,38,888	21,45,629	...	...	...	...	...	...	...	...	+99,93,259	3,301
Central Provinces and Military, Bombay—												
Civil Accounts	27,136	12,90,850	...	−12,63,714	...	...	...	...	...	...	...	
Military Accounts	12,94,488	27,018	...	...	...	...	...	...	...	...	+12,67,470	+3,756
Burma and Military, Bombay—												
Civil Accounts	1,897	19,772	...	...	−17,875	...	...	...	...	...	...	
Military Accounts	19,772	1,896	...	...	...	...	...	...	...	...	+17,876	+1
Assam and Military, Bombay—												
Civil Accounts	21	...	...	...	...	+21	...	...	...	...	...	
Military Accounts	...	21	...	...	...	...	...	...	...	...	−21	...
Bengal and Military, Bombay—												
Civil Accounts	94	2,33,088	...	...	...	...	−2,32,994	...	...	...	...	
Military Accounts	2,33,080	86	...	...	...	...	...	...	...	...	+2,32,994	...
United Provinces of Agra and Oudh and Military, Bombay—												
Civil Accounts	14,898	21,382	...	...	...	...	...	−6,484	...	...	...	
Military Accounts	9,817	4,563	...	...	...	...	...	...	...	...	+5,254	−1,230
Punjab and Military, Bombay—												
Civil Accounts	17,441	7,06,130	...	...	...	...	...	...	−6,88,689	...	...	
Military Accounts	7,06,851	18,163	...	...	...	...	...	...	...	...	+6,88,688	−1
Madras and Military, Bombay—												
Civil Accounts	1,974	54,890	...	...	...	...	...	...	...	−52,916	...	
Military Accounts	55,004	2,088	...	...	...	...	...	...	...	...	+52,916	...
Bombay and Military, Bombay—												
Civil Accounts	11,22,009	2,52,01,369	...	...	...	...	...	...	...	...	−2,40,79,360	
Military Accounts	2,52,26,135	11,46,000	...	...	...	...	...	...	...	...	+2,40,80,135	+775
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—Civil Accounts	1,01,19,937	18,03,70,276	−3,08,81,381	−33,64,791	−72,38,303	−13,20,504	−31,72,719	−3,02,20,193	−5,12,71,554	−1,62,71,344	−2,65,09,550	−17,02,50,339
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—Military Accounts	18,08,39,299	1,05,88,960	+10,28,92,626	...	...	...	...	...	...	+3,10,19,142	+3,63,38,571	+17,02,50,339
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—Net			+7,20,11,245	−33,64,791	−72,38,303	−13,20,504	−31,72,719	−3,02,20,193	−5,12,71,554	+1,47,47,798	+98,29,021	...

ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and Public Works—												
Civil Accounts	8,88,67,047	3,55,59,918	+5,33,07,129	...	...	...	...	...	...	...	...	+3,41,544
P. W. Accounts	5,95,00,429	11,24,66,014	−*5,29,65,585*	...	...	...	...	...	...	...	...	
Central Provinces & Public Works—												
Civil Accounts	6,96,754	56,26,965	...	−*49,30,211*	...	...	...	...	...	...	...	+90,560
P. W. Accounts	2,88,94,485	2,38,73,714	...	+50,20,771	...	...	...	...	...	...	...	
Burma and Public Works—												
Civil Accounts	1,24,82,004	2,46,16,048	...	...	−*1,21,34,044*	...	...	...	...	...	...	+6,713
P. W. Accounts	2,46,20,753	1,24,79,996	...	...	+1,21,40,757	...	...	...	...	...	...	
Assam and Public Works—												
Civil Accounts	6,97,447	74,06,490	...	...	...	−*67,09,043*	...	...	...	...	...	−*16,070*
P. W. Accounts	1,36,10,008	69,17,035	...	...	...	+66,92,973	...	...	...	...	...	
Bengal and Public Works—												
Civil Accounts	3,91,55,697	4,83,70,934	...	...	...	...	−*92,15,237*	...	...	...	...	+16,02,325
P. W. Accounts	4,99,83,150	3,91,65,588	...	...	...	...	+1,08,17,562	...	...	...	...	
United Provinces of Agra and Oudh and Public Works—												
Civil Accounts	3,55,75,021	2,93,22,950	...	...	...	...	...	+62,52,071	...	...	...	+4,92,770
P. W. Accounts	3,00,07,108	3,57,66,409	...	...	...	...	...	−*57,59,301*	...	...	...	
Punjab and Public Works—												
Civil Accounts	4,60,90,565	3,75,11,278	...	...	...	...	...	...	+85,79,287	...	...	+11,88,029
P. W. Accounts	6,06,30,012	6,80,21,270	...	...	...	...	...	...	−*73,91,258*	...	...	
Madras and Public Works—												
Civil Accounts	1,41,80,319	2,21,21,415	...	...	...	...	...	...	...	−*79,41,096*	...	−*4,26,053*
P. W. Accounts	2,13,66,216	1,38,51,173	...	...	...	...	...	...	...	+75,15,043	...	
Bombay and Public Works—												
Civil Accounts	7,96,39,997	5,28,65,054	...	...	...	...	...	...	...	...	+2,67,74,943	+2,46,060
P. W. Accounts	5,27,03,381	7,92,32,264	...	...	...	...	...	...	...	...	−*2,65,28,883*	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	31,73,84,851	26,34,01,052	+5,33,07,129	−*49,30,211*	−*1,21,34,044*	−*67,09,043*	−*92,15,237*	+62,52,071	+85,79,287	−*79,41,096*	+2,67,74,943	+5,39,83,799
P. W. Accts.	34,13,15,542	39,17,73,463	−*5,29,65,585*	+50,20,771	+1,21,40,757	+66,92,973	+1,08,17,562	−*57,59,301*	−*73,91,258*	+75,15,043	−*2,65,28,883*	−*5,04,57,921*
Net . .			+3,41,544	+90,560	+6,713	−*16,070*	+16,02,325	+4,92,770	+11,88,029	−*4,26,053*	+2,46,060	+35,25,878

No. 107.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1902.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	
His Majesty's Imperial Government—										
Postal & Money Order transactions in India	...	...	...	...	...	...	...	...	113,902	113,902
Little Basses Light Vessel Dues	...	...	928	...	2,831	...	...	491	721	4,971
Balances of Shipping Masters' accounts	...	...	148	...	786	...	...	29	689	1,652
Receipts on account of China Expeditionary Force—										
Military	768,383	...	...	...	...	...	...	...	...	768,383
Marine	38,536	...	...	...	..	...	...	...	...	38,536
Receipts on account of South African Force	...	...	...	...	...	...	...	...	23,109	23,109
Receipts on account of Indian Native Troops sent to Mauritius—Military	826	...	...	...	...	...	...	366	7	1,199
Receipts on account of Indian Native Troops sent to Mombassa—Military	...	...	...	...	...	...	...	...	23,769	23,769
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.—Military	32	...	...	...	...	...	...	...	...	32
Enlistment of Natives of India for service in the Colonies—Military	2	...	...	...	...	...	...	...	7,367	7,369
New Native Regiments raised to replace those employed at Colonial garrisons	638	...	...	...	...	...	.	...	...	638
Unpaid Family Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery—Military	818	...	...	...	...	...	...	...	...	818
Advances in India on account of the Emigration of Coolies and supplies to His Majesty's Ships on the East Indian Station	...	...	...	...	...	...	...	...	10	10
Miscellaneous receipts—										
Civil	39	...	67	—5	...	...	8	2	16	127
Military	6,724	...	...	...	...	...	...	83	6,286	13,093
Marine	12,641	...	...	...	...	...	...	...	...	12,641
Total	828,639	...	1,143	—5	3,617	...	8	971	175,876	1,010,249
His Majesty's Indian Government in London—										
Bills drawn by the Mission to the Court of Persia	32,000	...	...	...	...	...	...	...	...	32,000
Family and Miscellaneous Remittances made by means of Rolls, etc.—Military	23,440	...	...	...	...	...	...	7,488	14,885	45,813
Family Remittances, Indo-European Telegraph Department—Public Works	2,240	...	...	...	...	...	...	...	...	2,240
Remittances by Administrators General	36,627	...	...	...	..	...	...	...	...	36,627
East Indian Railway Company—Public Works	766,710	...	...	...	...	...	...	...	...	766,710
Rajputana-Malwa Railway—do.	123,703	...	...	...	...	...	...	...	...	123,703
South Indian Railway Company—do.	...	...	...	...	...	...	...	376,281	...	376,281
Bengal and North-Western Railway Company—do.	...	...	...	...	35,971	...	...	...	...	35,971
Great Indian Peninsula Railway Company—do.	...	...	...	...	...	...	...	...	244,726	244,726
Stores purchased in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	76	215	4,850	70	17,809	2,661	2,165	7,089	7,754	42,689
Public Works	56,392	...	14,404	511	13,796	7,313	8,497	20,501	3,472	124,886

Pay and Pensions paid in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	27,826	...	240	...	1,646	573	...	1,841	1,926	34,052
Purchase of Silver	...	...	...	...	...	...	...	...	32,912	32,912
Stamps on Military Commissions—Military	12	...	...	...	...	...	...	9	6	27
Miscellaneous receipts—										
Civil	240	...	...	...	50	239	...	21	270	820
Military	55	...	...	...	...	...	...	257	6	318
Marine	20,166	...	...	..	...	...	...	...	...	20,166
Public Works	18	...	...	...	...	35	...	...	...	53
Total	1,089,505	215	19,494	581	69,272	10,821	10,662	413,487	305,957	1,919,994
TOTAL INDIA £	1,918,144	215	20,637	576	72,889	10,821	10,670	414,458	481,833	2,930,243

ENGLAND:			
HIS MAJESTY'S IMPERIAL GOVERNMENT—			
Repayments by His Majesty's Treasury and other Public Departments, in respect of—		£	
Expenditure incurred in India in connection with the China Expeditionary Force		1,426,548	
Disbursements in India in connection with the War in South Africa		522,588	
Expenses attending the employment of Indian Native Troops at Suakin		187	
Cost of raising and training five new Indian Native Infantry Regiments to replace those employed at Colonial garrisons		100,000	
Expenses in India in connection with the Uganda Regiment		1,664	
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station		91,708	
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.		26,857	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies		2,051	
Expenses incurred in conection with the despatch of Indian Native troops to the Mauritius		29,292	
Remittances paid in India on behalf of Officers and men of the Hong-Kong Regiment and Asiatic Artillery		15,974	
Miscellaneous advances made in India		28,297	
		2,245,166	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—			
Estates remitted from India by Administrators General by means of Bills on London		10,183	
East Indian Railway Company:			
On account of Debenture Stock issued	10,870		
Transfer fees and miscellaneous refunds	12,698		
		23,568	
South Indian Railway Company:			
On account of Debentures issued	751,250		
Transfer fees and miscellaneous refunds	575		
		751,825	
Bengal and North-Western Railway Company:			
Transfer fees and miscellaneous refunds		633	
Great Indian Peninsula Railway Company:			
Transfer fees and miscellaneous refunds		2,375	
Miscellaneous receipts		7,286	
Gold received from India: net sale proceeds		1,001,995	
		1,797,865	
TOTAL ENGLAND £			4,043,031
TOTAL RECEIPTS £			6,973,274

No. 107.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India, for the Year ended 31st March 1902—*continued.*

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	28,146	28,146
Little Basses Light Vessel Dues	...	...	1	...	30	...	...	2	...	33
Balances of Shipping Masters' accounts	...	...	20	...	...	...	...	15	38	73
Payments on account of China Expeditionary Force—										
Military	1,433,806	...	...	...	...	...	...	...	...	1,433,806
Marine	6,769	...	...	...	...	...	...	...	...	6,769
Payments on account of South African Force—Military	...	...	...	...	...	...	...	...	834,494	834,494
Payments on account of Indian Native Troops sent to Mauritius—										
Military	10,136	...	...	...	...	...	...	15,139	75	25,350
Marine	56	...	...	...	...	...	...	...	...	56
Payments on account of Indian Native Troops sent to Mombassa—										
Military	...	...	...	...	...	...	...	...	14	14
Marine	1,112	...	...	...	...	...	...	...	...	1,112
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.—										
Military	11,622	...	...	...	...	...	...	10,004	4,307	25,933
Enlistment of Natives of India for service in the Colonies	1,780	...	...	...	...	...	...	135	1,742	3,657
New Native Regiments raised to replace those employed at Colonial garrisons	34,452	...	...	...	...	...	...	...	...	34,452
Payments of Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	24,298	...	...	...	...	...	...	...	...	24,298
Payments on account of Suakin Force	...	...	...	...	...	...	...	...	189	189
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station—										
Civil	40,409	...	...	...	...	...	...	20,000	...	60,409
Military	...	...	...	...	...	...	...	...	320	320
Marine	32,148	...	...	...	...	...	...	...	...	32,148
Miscellaneous payments—										
Civil	719	...	848	...	1	...	8	3	307	1,886
Military	80,420	...	...	...	...	...	...	6,705	8,916	96,041
Marine	7,658	...	...	...	...	...	...	...	...	7,658
Public Works	189	...	...	...	...	...	...	8	...	197
Total	1,685,574	...	869	...	31	...	8	52,011	878,548	2,617,041
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Family and Miscellaneous Remittances made by means of Rolls, etc.—										
Military	96	...	...	...	...	...	...	14	35	145
Remittances by Administrators General	...	...	...	...	50	...	...	...	...	50
East Indian Railway Company—Public Works	10,870	...	...	...	...	...	...	...	...	10,870
South Indian Railway Company— do.	...	...	...	...	...	...	...	751,250	...	751,250

Gold remitted from India	...	...	...	...	...	...	...	...	499995	499,995
Stamps on Military Commissions—Military	11	...	...	...	...	...	...	1	...	12
Miscellaneous payments—										
Civil	4,646	...	...	...	1,210	19	13	268	164	6,320
Military	155	...	...	...	...	...	...	1	640	796
Marine	2,082	...	...	...	...	...	...	...	...	2,082
Public Works	2	...	...	...	...	...	107	...	...	109
Total	17,862	...	...	...	1,260	19	120	751,534	500,834	1,271,629
TOTAL INDIA £	1,703,436	...	869	...	1,291	19	128	803,545	1,379,382	3,888,670

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—		
Payments to His Majesty's Treasury and other Public Departments, on account of—	£	
Postal and Money Order transactions	90,974	
China Expeditionary Force: Balances of Field Examiner's accounts	14,446	
Little Basses Light Vessel Dues	3,745	
Balances of Shipping Masters' accounts	1,853	
Miscellaneous	993	
China Expeditionary Force: Bills drawn on London to meet expenditure incurred in India for Hire of Transports, etc.	43,445	
	155,456	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—		
Family and Miscellaneous Remittances	34,345	
Remittances by Administrators General	45,988	
East Indian Railway Company: Advances for purchase of Stores, etc.	779,408	
Rajputana-Malwa Railway: ditto	123,703	
South Indian Railway Company: ditto	376,856	
Bengal and North-Western Railway Company: ditto	36,604	
Great Indian Peninsula Railway Company: ditto	247,101	
Stores chargeable to Provincial and Local Funds and to Native States	167,575	
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account	30,000	
Pay and Pensions chargeable to Native States, Local Funds, etc.	34,383	
Miscellaneous payments to be brought to charge or recovered in India	21,661	
Purchase of Silver	2,885	
	1,900,509	
TOTAL ENGLAND . £		2,055,965
TOTAL DISBURSEMENTS . £		5,944,635

APPENDIX B

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1901-1902.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED LOCAL FUNDS

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	R	R	R	R	R	R
LAND REVENUE—						
Income from Land, the property of the Funds	3,28,525	59,426	10,93,841	9,979	3,21,883	18,13,654
STAMPS—						
Sale of Stamps	...	4,309	...	...	...	4,309
EXCISE—						
License Fees and Duties	6,950	34,363	...	...	1,03,300	1,44,613
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	13,111	...	...	...	13,111
Miscellaneous	...	...	...	...	1,628	1,628
ASSESSED TAXES—						
Taxes upon Houses	2,31,477	4,00,313	...	...	...	6,31,790
Licenses on Trades and Professions	26,167	3,705	...	1,414	...	31,286
Chowkidari Tax	40,198	30,138	...	...	...	70,336
Octroi	7,43,635	1,17,231	...	...	...	8,60,866
Miscellaneous (including Taxes on Horses and Carriages)	38,365	24,100	...	...	...	62,465
REGISTRATION—						
Fees and Miscellaneous	...	628	...	...	...	628
INTEREST—						
Interest on Government Securities and other Investments	2,485	15,470	2,12,426	69,574	1,06,142	4,06,097
POLICE—						
Fees, Fines, and Forfeitures	34,160	4,379	...	1,219	5,443	45,201
Unclaimed Property	121	1,351	...	...	...	1,472
Miscellaneous (including Cattle-pound receipts)	25,803	5,125	...	...	1,51,311	1,82,239
MARINE—						
Hire of Vessels	...	...	54,926	30,131	...	85,057
Sale-proceeds of Vessels and Stores	...	...	700	18,225	16,441	35,366
Pilotage receipts	...	...	1,83,608	2,13,903	3,40,603	7,38,114
Other Fees and Dues	...	...	67,13,916	36,75,639	1,41,302	1,05,30,857
EDUCATION—						
School Fees	...	5,264	...	...	2,65,891	2,71,155
Miscellaneous	...	14,694	...	...	52,550	67,244
MEDICAL—						
Hospital receipts (including sale of Medicines)	500	4,569	64	...	...	5,133
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	27,924	6,927	...	...	83	34,934
Public Exhibitions and Fairs	...	4	...	...	...	4
Sanitation—						
Conservancy Tax and Fees	2,16,543	12,846	...	...	...	2,29,389
Sales of Manure, etc.	62,460	17,974	...	...	...	80,434
Water-supply—						
Sale of Water	25,138	587	86,434	66,023	...	1,78,182
Other receipts	15,114	...	...	...	...	15,114
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	...	31,499	...	...	31,499
MISCELLANEOUS—						
Sales of old Materials	3,917	424	52,208	675	761	57,985
Sales of Land and Houses	244	1,357	66,460	650	30,953	99,664
Contributions (including Grants-in-aid from Government)	6,58,211	24,635	42,049	1,70,403	99,099	9,94,397
Rents of Houses	27,118	26,943	6,25,339	52,476	3,632	7,35,508
Sales of Fruit, Grass, etc.	1,44,684	8,265	...	5,700	1,590	1,60,239
Miscellaneous	2,59,263	1,71,330	47,850	1,12,778	1,33,238	7,24,459
PUBLIC WORKS—						
Tolls and Ferries	1,768	10,716	36,49,097	1,70,902	1,66,651	39,99,134
Miscellaneous	11,956	3,282	15,30,297	446	2,71,394	18,17,375
DEPOSITS AND ADVANCES—						
Loans from Government	35,215	...	...	...	...	35,215
Loans by Public Subscription	...	...	12.50,000	98,943	...	13,48,943
Sale-proceeds of Investments	6,743	...	38,141	3,39,499	13,438	3,97,821
Stock Account	...	...	2,25,387	40,754	...	2,66,141
Other Deposits and Advances	23,925	26,891	20,4,936	6,68,438	2,146	27,70,716
TOTAL RECEIPTS . R	29,98,609	10,50,357	1.79,53,558	57,47,771	22,29,479	2,39,79,774
OPENING BALANCE . R	(a) 5,22,990	(a) 4,31,526	34,89,602	12,55,691	(a) 6,76,592	63,76,401
GRAND TOTAL . R	35,21,599	14,81,883	2,14,43,160	70,03,462	29 05,071	3,63,56,175

(a) The difference between this and the closing balance of last year is exp'ained in the detailed ccount.

for the Year ended 31st March 1902.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	R	R	R	R	R	R
Refunds—						
Refunds of Taxes	79,246	897	5,189	6,084	175	91,591
Miscellaneous Refunds	5,178	1,556	...	57,177	25,328	89,239
Charges of Collection of Revenue—						
Excise Establishments	4,043	...	...	...	1,752	5,795
Rate and Cess collecting Establishments	41,268	28,293	3,368	...	32,338	1,05,267
Other collecting Establishments	29,214	32,680	8,33,142	4,04,355	6,202	13,05,593
Interest—						
Interest on Debt	7,623	...	44,09,497	2,50,850	6,794	46,74,764
General Administration—						
Establishments engaged in General Management and Accounts	1,40,415	53,829	10,41,157	2,08,387	65,409	15,09,197
Contributions towards Establishment in Government Offices	5,673	6,736	4,500	16,314	8,146	41,369
Law and Justice—						
Criminal Courts	82	4,184	...	3,794	...	8,060
Jails	669	644	...	...	...	1,313
Police—						
Executive Force	2,71,248	2,11,124	80,280	62,520	10,104	6,35,276
Miscellaneous (including Cattle-pounds)	12,314	5,151	...	6,018	1,47,304	1,70,787
Marine—						
Dockyard and Port Establishments	...	...	19,19,686	6,28,650	19,503	25,67,839
Pilotage Establishments	...	...	1,30,254	96,447	38,813	2,65,514
Ship and Boat Establishments	...	...	1,32,434	1,93,355	30,196	3,55,985
Light-houses and Light-ships	...	...	4,09,905	1,03,423	...	5,13,328
Building, Purchase, and Repair of Ships	...	...	2,16,134	1,90,428	3,128	4,09,690
Miscellaneous	...	...	1,14,235	5,27,973	2,88,719	9,30,927
Education—						
Inspection	...	355	...	...	...	355
Colleges and Schools	...	20,456	...	...	2,81,940	3,02,396
Scholarships and Prizes	...	870	...	...	10,104	10,974
Grants-in-aid	12,135	16,146	...	...	9,153	37,434
Miscellaneous	...	958	...	...	1,06,126	1,07,084
Medical—						
Professional Establishments	6,026	2,151	6,537	23,446	...	38,160
Hospitals and Dispensaries	2,25,678	31,769	16,300	...	40,890	3,14,637
Vaccination	8,700	7,824	...	...	28,310	44,834
Minor Departments—						
Public Gardens (Establishment and other charges)	1,04,948	17,689	...	...	...	1,22,637
Cemeteries (Establishment and other charges)	7,896	479	...	...	...	8,375
Public Exhibitions and Fairs	...	4,926	...	...	...	4,926
Conservancy (Establishment and other charges)	9,49,651	1,69,939	...	1,612	233	11,21,435
Water-supply (Establishment and other charges)	62,554	17,756	34,389	...	...	1,14,699
Statistical Establishments	...	344	...	...	...	344
Superannuation—						
Pensions and Gratuities	120	1,134	77,132	40,097	1,648	1,20,131
Miscellaneous—						
Rents, Rates, and Taxes	10,838	6,945	6,82,729	35,732	9,458	7,45,702
Petty Establishments	70,329	16,974	...	...	...	87,303
Miscellaneous	4,84,481	99,040	6,83,797	1,01,282	7,32,555	21,01,155
Public Works—						
Supervising Establishment, Tools and Plant	1,506	4,918	13,940	1,98,010	34,120	2,52,494
Stock not chargeable to any particular work	...	...	1,97,616	88,959	...	2,86,575
Original Works—						
Buildings	56,292	31,589	10,56,483	1,55,623	6,842	13,06,829
Roads	6,850	4,719	39,898	13,059	...	64,526
Port Appliances	...	...	1,26,684	2,40,121	...	3,66,805
Other Works	46,112	25,006	9,67,843	1,68,950	14,695	12,22,606
Maintenance and Repairs—						
Buildings	28,553	8,111	36,531	98,275	582	1,72,052
Roads	1,45,243	19,912	2,05,263	42,760	1,11,456	5,24,634
Port Appliances	...	...	1,63,365	1,93,856	...	3,57,221
Other Works	24,333	27,411	9,84,021	23,283	2,438	10,61,486
Petty Construction and Repairs	20,431	77,835	34,562	20,708	17,491	1,71,027
Deposits and Advances—						
Repayment of Loans from Government	12,803	...	3,27,011	85,386	...	4,25,200
Repayment of Loans from the Public	15,000	...	...	60,000	...	75,000
Investment in Government Securities or otherwise	...	4,870	8,14,512	2,85,798	23,727	11,28,907
Stock Account	...	...	95,907	44,967	...	1,40,874
Other Deposits and Advances	8,103	22,847	28,43,673	6,80,297	5,955	35,60,875
Total Disbursements . R	29,05,555	9,88,067	1,87,07,974	53,57,996	21,21,634	3,00,81,226
Closing Balance . R	6,16,044	4,93,816	27,35,186	16,45,466	7,84,437	62,74,949
GRAND TOTAL . R	35,21,599	14,81,883	2,14,43,160	70,03,462	29,06,071	3,63,56,175

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Receipts.											
LAND REVENUE—											
Income from Land, the property of the Funds	29,637	17,783	14,924	153	4,856	1,36,769	98,160	9,712	3	16,528	3,28,525
EXCISE—											
License Fees and Duties	6,914	...	...	...	...	...	36	...	...	...	6,950
ASSESSED TAXES—											
Taxes upon Houses	5,379	605	23,291	1,760	18,744	37,910	79,035	4,698	9,989	50,066	2,31,477
Licenses on Trades and Professions	3,073	1,212	2,623	...	...	8,503	780	57	1,621	8,298	26,167
Chowkidari Tax	24,591	...	...	...	422	14,721	464	...	...	...	40,198
Octroi	1,86,309	99,014	...	...	...	1,31,883	2,44,605	19,931	...	61,893	7,43,635
Miscellaneous (including Taxes on Horses and Carriages)	1,651	469	1,504	126	1,451	4,110	10,042	87	2,059	16,866	38,365
INTEREST—											
Interest on Government Securities and other Investments	...	80	...	...	...	2,405	...	...	...	...	2,485
POLICE—											
Fees, Fines, and Forfeitures	5,249	2,390	1,872	29	1,879	6,767	8,614	907	1,189	5,264	34,160
Unclaimed Property	20	...	70	...	...	...	8	...	23	...	121
Miscellaneous (including Cattle-pound receipts)	1,435	3,420	1,500	1,747	1,793	8,943	3,458	151	874	2,482	25,803
MEDICAL—											
Hospital receipts (including sale of Medicines)	8	251	...	...	1	...	240	...	...	...	500
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	5,241	655	5,247	...	...	6,265	9,442	71	...	1,003	27,924
Sanitation—											
Conservancy Tax and Fees	5,475	9,585	25,070	243	18,294	55,657	41,026	8,133	1,136	51,924	2,16,543
Sales of Manure, etc.	4,781	3,027	...	...	...	6,494	16,058	1,276	580	30,244	62,460
Water-supply—											
Sale of Water	7,989	...	588	...	10,563	7	3,258	1,291	169	1,273	25,138
Other receipts	...	1,922	...	545	...	12,518	...	...	...	129	15,114
MISCELLANEOUS—											
Sales of old Materials	915	148	...	...	79	692	1,607	37	...	439	3,917
Sales of Land and Houses	89	155	...	...	...	...	...	...	...	...	244
Contributions (including Grants-in-aid from Government)	4,09,400	9,283	71,851	11,454	18,507	3,905	54,339	10,495	11,978	56,999	6,58,211
Rents of Houses	5,805	9,115	238	...	216	710	2,048	15	...	8,971	27,118
Sales of Fruit, Grass, etc.	7,700	12,440	4,390	1,152	5,923	58,325	35,668	2,710	3,307	13,069	1,44,684
Miscellaneous	24,627	10,608	25,045	—172	20,525	47,656	46,875	(a) 48,251	1,715	34,132	2,59,263
PUBLIC WORKS—											
Tolls and Ferries	...	...	8	...	1,691	...	...	...	...	69	1,768
Miscellaneous	2,197	214	...	...	...	154	2,723	6,174	...	494	11,956
DEPOSITS AND ADVANCES—											
Loans from Government	...	26,000	...	...	...	...	...	...	...	9,215	35,215
Sale-proceeds of Investments	...	...	...	...	...	6,743	...	...	...	...	6,743
Other Deposits and Advances	...	571	...	...	2,888	15,724	...	...	...	4,742	23,925
TOTAL RECEIPTS . R	7,38,485	2,08,947	1,78,221	17,037	1,07,833	5,66,861	6,58,486	1,13,996	34,643	3,74,100	29,98,609
OPENING BALANCE . R	1,05,516	19,878	11,122	663	8,742	1,53,042	(b) 1,59,028	...	3,300	61,699	5,22,990
GRAND TOTAL . R	8,44,001	2,28,825	1,89,343	17,700	1,16,575	7,19,903	8,17,514	1,13,996	37,943	4,35,799	35,21,599

Disbursements.											
Refunds—											
Refunds of Taxes	11,298	53,819	822	...	40	1,207	10,992	...	30	1,038	79,246
Miscellaneous Refunds	315	952	648	22	616	1,152	754	466	118	135	5,178
Charges of Collection of Revenue—											
Excise Establishments	2,708	...	...	...	...	...	911	424	...	...	4,043
Rate and Cess collecting Establishments	5,065	...	2,503	...	2,129	16,208	7,797	...	1,815	5,751	41,268
Other collecting Establishments	3,378	7,025	1,104	...	1,101	...	16,402	204	...	...	29,214
Interest—											
Interest on Debt	6,283	...	...	...	...	...	...	...	...	1,340	7,623
General Administration—											
Establishments engaged in General Management and Accounts	20,092	5,795	12,542	861	5,135	30,690	38,047	2.928	2,509	21,816	1,40,415
Contributions towards Establishment in Government Offices	48	...	835	...	1,148	2,593	...	...	...	1,049	5,673
Law and Justice—											
Criminal Courts	76	...	...	...	...	6	...	...	...	...	82
Jails	361	...	...	...	308	...	...	...	...	...	669
Police—											
Executive Force	26,735	17,236	26,068	...	9,956	53,209	83,140	5,756	...	49,147	2,71,248
Miscellaneous (including Cattle-pounds)	381	1,139	5,258	393	420	1,391	1,660	290	654	728	12,314
Education—											
Grants-in-aid	5,220	1,260	...	...	84	1,301	2,275	...	...	1,995	12,135
Medical—											
Professional Establishments	...	6,026	...	...	...	...	...	...	...	...	6,026
Hospitals and Dispensaries	32,464	5,932	9,184	...	9,384	53,967	44,876	3,112	9,809	(c) 56,950	2,25,678
Vaccination	966	691	479	300	337	2,189	2,117	103	...	1,518	8,700
Minor Departments—											
Public Gardens (Establishment and other charges)	14,308	4,467	(d) 5,739	10	1,069	32,975	37,760	2,813	...	5,807	1,04,048
Cemeteries (Establishment and other charges)	1,080	120	1	...	...	3,530	3,000	45	...	120	7,896
Conservancy (Establishment and other charges)	1,20,090	66,411	77,320	13,244	40,514	1,97,003	2,32,722	23,255	16,178	1,62,914	9,49,651
Water-supply (Establishment and other charges)	17,792	1,634	2,072	180	4,029	19,095	7,919	2,752	60	7,021	62,554
Superannuation—											
Pensions and Gratuities	120	...	...	...	...	...	...	...	...	...	120
Miscellaneous—											
Rents, Rates, and Taxes	215	720	...	...	6,409	1,456	1,424	152	...	462	10,838
Petty Establishments	12,007	3,121	3,435	89	4,580	37,164	8,492	1,278	...	163	70,329
Miscellaneous	3,58,524	2,963	(e) 11,798	−234	7,700	150	(f) 88,696	6,924	343	7,617	4,84,481
Public Works—											
Supervising Establishment, Tools and Plant	523	761	180	...	...	...	...	...	42	...	1,506
Original Works—											
Buildings	4,468	3,077	678	160	1,070	24,589	4,728	317	150	17,055	56,292
Roads	1,579	832	...	50	30	2,550	1,519	290	...	...	6,850
Other Works	8,349	5,717	904	...	1,980	4,982	23,112	...	577	491	46,112
Maintenance and Repairs—											
Buildings	7,917	1,594	605	89	1,190	7,062	5.614	2,634	379	1,469	28,553
Roads	14,493	9,631	8,920	42	4,784	38,515	47,891	406	2,227	18,334	1,45,243
Other Works	5,296	2,066	1,458	10	142	4,970	7,990	306	249	1,846	24,333
Petty Construction and Repairs	3,751	53	999	540	393	3,308	6,796	852	463	3,276	20,431
Deposits and Advances—											
Repayment of Loans from Government	10,000	...	...	...	...	...	...	...	...	2,803	12,803
Repayment of Loans from the Public	...	...	...	...	...	...	...	...	...	15,000	15,000
Other Deposits and Advances	...	40	...	...	386	6,743	...	...	...	934	8,103
Total Disbursements . R	6,95,903	2,03,082	1,73,552	15,756	1,04,934	5,48,005	6,86,634	55,307	35,603	3,86,779	29,05,555
Closing Balance . R	1,48,098	25,743	15,791	1,944	11,641	1,71,898	1,30,880	58,689	2,340	49,020	6,16,044
GRAND TOTAL . R	8,44,001	2,28,825	1,89,343	17,700	1,16,575	7,19,903	8,17,514	1,13,996	37,943	4,35,799	35,21,599

(a) Includes R40,377 transferred from Punjab.—*See* Note (b)
(b) Differs from last year's closing balance by R40 for corrections since made.
(c) Includes Plague charges.
(d) Includes R1,475 on account of Rubber Plantation (Establishment and other charges).
(e) Includes R18 on account of Census Charges.
(f) Includes R40,377 transferred to the credit of the North-West Frontier Province—*See* note (a).

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1902.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	6,934	...	2,531	...	47,374	...	...	...	...	2,587	59,426
STAMPS—											
Sale of Stamps	4,309	...	...	...	...	...	...	...	...	...	4,309
EXCISE—											
License Fees and Duties	34,363	...	...	...	...	...	...	...	...	...	34,363
PROVINCIAL RATES—											
Rates and Cesses on Lands	2,104	...	...	...	6,117	...	...	...	...	4,890	13,111
ASSESSED TAXES—											
Taxes upon Houses	5,061	...	22,328	1,243	...	3,68,474	356	1	...	2,850	4,00,313
Licenses on Trades and Professions	1,423	...	...	...	...	2,254	...	...	...	28	3,705
Chowkidari Tax	22,159	...	...	...	...	...	7,979	...	...	...	30,138
Octroi	1,17,231	...	...	...	...	...	...	...	...	...	1,17,231
Miscellaneous (including Taxes on Horses and Carriages)	19,787	...	...	...	...	...	22	...	...	4,291	24,100
REGISTRATION—											
Fees and Miscellaneous	628	...	...	...	...	...	...	...	...	...	628
INTEREST—											
Interest on Government Securities and other Investments	13,856	...	...	...	...	28	...	...	...	1,586	15,470
POLICE—											
Fees, Fines, and Forfeitures	2,344	...	1,859	21	...	...	...	...	...	155	4,379
Unclaimed Property	135	...	1,216	...	...	...	...	...	...	...	1,351
Miscellaneous (including Cattle-pound receipts)	1,343	...	756	2,943	...	...	...	...	...	83	5,125
EDUCATION—											
School Fees	4,947	...	...	...	...	...	...	...	...	317	5,264
Miscellaneous	13,638	...	1,056	...	...	...	...	...	...	...	14,694
MEDICAL—											
Hospital receipts (including sale of Medicines)	...	...	3,077	...	...	...	...	...	...	1,492	4,569
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	6,746	...	...	...	...	71	...	...	...	110	6,927
Public exhibitions and fairs	...	...	...	...	...	4	...	...	...	...	4
Sanitation—											
Conservancy Tax and Fees	9,474	...	149	1,252	...	...	11	90	...	1,870	12,846
Sales of Manure, etc.	2,094	...	...	...	...	15,866	...	...	...	14	17,974
Water-supply—											
Sale of water	376	...	...	...	...	...	...	...	...	211	587
MISCELLANEOUS—											
Sales of old Materials	404	...	...	...	...	...	...	...	...	20	424
Sales of Land and Houses	534	...	...	...	...	...	...	...	...	823	1,357
Contributions (including Grants-in-aid from Government)	8,863	...	5,005	2,500	...	...	...	...	...	8,267	24,635
Rents of Houses	5,299	...	...	1,553	...	12,969	675	64	...	6,383	26,943
Sales of Fruit, Grass, etc.	585	...	202	...	...	762	112	60	...	6,544	8,265
Miscellaneous	7,203	...	1,20,114	32	22,798	18,590	398	(a)1,236	...	959	1,71,330
PUBLIC WORKS—											
Tolls and Ferries	...	...	6,464	...	1,013	...	...	...	...	3,239	10,716
Miscellaneous	1,047	...	...	...	1,710	...	...	...	...	525	3,282
DEPOSITS AND ADVANCES—											
Other Deposits and Advances	21,779	...	1,993	...	2,997	100	20	2	...	...	26,891
TOTAL RECEIPTS . R	3,14,666	...	1,66,750	9,544	82,009	4,19,118	9,573	1,453	...	47,244	10,50,357
OPENING BALANCE . R	1,88,165	...	(b)61,970	4,211	40,880	90,199	3,500	...	...	42,601	4,31,526
GRAND TOTAL . R	5,02,831	...	2,28,720	13,755	1,22,889	5,09,317	13,073	1,453	...	89,845	14,81,883

Disbursements.											
REFUNDS—											
Refunds of Taxes	792	...	3	...	...	94	...	...	...	8	897
Miscellaneous Refunds	3	...	311	...	362	131	218	...	...	531	1,556
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess collecting Establishments	3,720	...	107	...	...	23,631	596	...	...	239	28,293
Other collecting Establishments	12,916	...	1,547	...	15,072	2,783	...	...	...	362	32,680
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	26,764	...	10,053	935	3,420	5,250	176	97	...	7,134	53,829
Contribution towards Establishments in Government Offices	3,276	...	2,850	...	397	...	...	...	...	213	6,736
LAW AND JUSTICE—											
Criminal Courts	4,184	...	...	...	...	...	...	...	...	...	4,184
Jails	644	...	...	...	...	...	...	...	...	...	644
POLICE—											
Executive Force	18,334	...	...	...	...	1,87,309	4,638	...	...	843	2,11,124
Miscellaneous (including Cattle-pounds)	2,051	...	792	418	...	1,866	...	...	...	24	5,151
EDUCATION—											
Inspection	355	...	...	...	...	...	...	...	...	...	355
Colleges and Schools	18,695	...	439	...	...	12	...	...	...	1,310	20,456
Scholarships and Prizes	855	...	...	...	...	...	...	...	...	15	870
Grants-in-aid	4,532	...	9,494	120	2,000	...	...	...	...	...	16,146
Miscellaneous	800	...	...	...	...	...	...	...	...	158	958
MEDICAL—											
Professional Establishments	2,151	...	...	...	...	...	...	...	...	...	2,151
Hospitals and Dispensaries	4,360	...	12,449	160	4,324	5,398	...	...	...	(c)5,078	31,769
Vaccination	216	...	1,709	...	...	5,869	...	...	...	30	7,824
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	15,187	...	628	...	552	998	...	...	...	324	17,689
Cemeteries (Establishment and other charges)	479	...	...	...	...	...	...	...	...	...	479
Public Exhibitions and Fairs	3,695	...	...	...	700	531	...	...	...	...	4,926
Conservancy (Establishment and other charges)	31,576	...	26,002	3,231	...	1,01,971	1,980	9	...	5,170	1,69,939
Water-supply (Establishment and other charges)	16,036	...	...	1,565	...	...	...	...	...	155	17,756
Statistical Establishments	325	...	...	...	...	19	...	...	...	...	344
SUPERANNUATION—											
Pensions and Gratuities	551	...	...	...	...	...	...	...	...	583	1,134
MISCELLANEOUS—											
Rents, Rates and Taxes	6,945	...	...	...	...	...	...	...	...	...	6,945
Petty Establishments	2,636	...	11,618	...	...	697	...	...	...	2,023	16,974
Miscellaneous	57,022	...	13,702	83	22,702	3,727	(d)1,156	9	...	639	99,040
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	2,188	...	350	773	...	...	...	...	...	1,607	4,918
Original Works—											
Buildings	6,450	...	7,961	...	...	...	557	...	...	16,621	31,589
Roads	2,680	...	2,039	...	...	...	...	...	...	...	4,719
Other Works	2,623	...	16,126	...	5,208	...	...	...	...	1,049	25,006
Maintenance and Repairs—											
Buildings	1,990	...	2,625	839	...	...	545	...	...	2,111	8,111
Roads	3,710	...	11,015	1,247	...	...	592	...	...	3,348	19,912
Other Works	3,921	...	7,962	...	15,020	...	...	8	...	500	27,411
Petty Construction and Repairs	5,355	...	...	...	1,857	65,768	165	...	...	4,690	77,835
DEPOSITS AND ADVANCES—											
Investment in Government Securities or Otherwise	4,870	...	...	...	...	...	...	...	...	...	4,870
Other Deposits and Advances	19,583	...	2,589	...	...	675	...	...	...	...	22,847
TOTAL DISBURSEMENTS . R	2,92,470	...	1,42,372	9,371	71,614	4,06,729	10,623	123	...	54,765	9,88,067
CLOSING BALANCE . R	2,10,361	...	86,348	4,384	51,275	1,02,588	2,450	1,330	...	(b)35,080	4,93,816
GRAND TOTAL . R	5,02,831	...	2,28,720	13,755	1,22,889	5,09,317	13,073	1,453	...	89,845	14,81,883

(a) Includes R1,146 transferred from Punjab.—*See* note (d).
(b) Differs from last year's closing balance by R2,289 owing to the conversion of the Allanmyo Town Fund into a Municipal Fund.
(c) Includes Plague Charges.
(d) Includes R1,146 transferred to the credit of the North-West Frontier Province—*See* note (a).

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1902.

	PRESIDENCY FUNDS.				OTHER FUNDS.				
	Calcutta.	Madras.	Bombay.	TOTAL.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R
Receipts.									
LAND REVENUE—									
Income from Land, the property of the Funds	2,80,794	...	8,13,047	10,93,841	...	...	...	9,979	9,979
ASSESSED TAXES—									
Licenses of Trades and Professions	...	...	...	...	...	1,414	...	...	1,414
INTEREST—									
Interest on Government Securities and other Investments	28,107	26,448	1,57,871	2,12,426	8,455	...	13,017	48,102	69,574
POLICE—									
Fees, Fines and Forfeitures	...	...	...	...	1,187	...	...	32	1,219
MARINE—									
Hire of Vessels	41,932	...	12,994	54,926	19,098	...	...	11,033	30,131
Sale-proceeds of Vessels and Stores	...	...	700	700	16,997	...	829	399	18,225
Pilotage receipts	...	...	1,83,608	1,83,608	...	...	55,362	1,58,541	2,13,903
Other Fees and Dues	58,02,512	7,46,348	1,65,056	67,13,916	15,28,705	68,387	5,37,302	15,41,245	36,75,639
MEDICAL—									
Hospital receipts (including sale of Medicines)	...	...	64	64	...	...	...	...	...
MINOR DEPARTMENTS—									
Water-supply—									
Sale of Water	...	12,741	73,693	86,434	24,208	5,240	...	36,575	66,023
SUPERANNUATION—									
Contributions towards Pensions	...	...	31,499	31,499	...	...	...	...	...
MISCELLANEOUS—									
Sales of old Materials	52,008	...	200	52,208	619	56	...	...	675
Sales of Land and Houses	61,505	...	4,955	66,460	...	...	...	650	650
Contributions (including Grants-in-aid from Government)	12,049	30,000	...	42,049	99,303	6,200	63,798	1,102	1,70,403
Rents of Houses	57,490	8,240	5,59,609	6,25,339	...	...	...	52,475	52,476
Sales of Fruit, Grass, etc.	...	...	...	...	...	...	...	5,700	5,700
Miscellaneous	47,775	75	...	47,850	23,712	59,781	8,623	20,662	1,12,778
PUBLIC WORKS—									
Tolls and Ferries	9,96,636	...	26,52,461	36,49,097	...	...	...	1,70,902	1,70,902
Miscellaneous	5,24,152	...	10,06,145	15,30,297	446	...	...	...	446
DEPOSITS AND ADVANCES—									
Loans by Public Subscription	...	...	12,50,000	12,50,000	...	...	...	98,943	98,943
Sale-proceeds of Investments	...	38,141	...	38,141	...	...	3,39,499	...	3,39,499
Stock Account	1,63,082	...	62,305	2,25,387	40,754	...	...	...	40,754
Other Deposits and Advances	1,95,746	16,151	18,37,419	20,49,316	13,647	625	34,400	6,19,766	6,68,438
TOTAL RECEIPTS . R	82,63,788	8,78,144	88,11,626	1,79,53,558	17,77,131	1,41,703	10,52,830	27,76,107	57,47,771
OPENING BALANCE . R	19,47,658	2,92,293	12,49,651	34,89,602	8,66,217	26,807	3,618	3,59,049	12,55,691
GRAND TOTAL . R	1,02,11,446	11,70,437	1,00,61,277	2,14,43,160	26,43,348	1,68,510	10,56,448	31,35,156	70,03,462

Disbursements.									
REFUNDS—									
Refunds of Taxes	...	5,189	...	5,189	...	...	1,781	4,303	6,084
Miscellaneous Refunds	...	...	...	...	56,796	13	...	368	57,177
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess collecting Establishments	...	3,368	...	3,368	...	...	...	...	...
Other collecting Establishments	3,51,599	...	4,81,543	8,33,142	...	...	...	4,04,355	4,04,355
INTEREST—									
Interest on Debt	19,76,308	2,05,035	22,28,154	44,09,497	18,808	8,837	...	2,23,205	2,50,850
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	7,35,962	1,87,565	1,17,630	10,41,157	60,043	7,749	52,730	87,865	2,08,387
Contributions towards Establishment in Government Offices	...	2,000	2,500	4,500	2,962	74	...	13,278	16,314
LAW AND JUSTICE—									
Criminal Courts	...	...	...	...	3,778	...	...	16	3,794
POLICE—									
Executive Force	44,795	...	35,485	80,280	45,176	1,275	...	16,069	62,520
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	6,018	6,018
MARINE—									
Dockyard and Port Establishments	18,23,164	...	96,522	19,19,686	4,23,075	13,556	1,53,972	38,047	6,28,650
Pilotage Establishments	...	...	1,30,254	1,30,254	...	...	40,651	55,796	96,447
Ship and Boat Establishments	1,10,787	...	21,647	1,32,434	1,27,840	17,895	17,918	29,702	1,93,355
Light-houses and Light-ships	3,85,832	...	24,073	4,09,905	3,850	7,841	42,022	49,710	1,03,423
Building, Purchase, and Repair of Ships	1,41,833	...	74,301	2,16,134	86,837	...	...	1,03,591	1,90,428
Miscellaneous	17,584	18,350	78,301	1,14,235	3,08,182	46,930	1,09,089	63,772	5,27,973
MEDICAL—									
Professional Establishments	...	...	6,537	6,537	13,217	...	...	10,229	23,446
Hospitals and Dispensaries	...	...	(a)16,300	16,300	...	...	...	...	...
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	...	...	...	...	...	...	...	1,612	1,612
Water-supply (Establishment and other charges)	...	...	34,389	34,389	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	45,073	...	32,059	77,132	6,164	1,609	13,895	18,429	40,097
MISCELLANEOUS—									
Rents, Rates, and Taxes	2,81,511	...	4,01,218	6,82,729	24,502	...	...	11,230	35,732
Miscellaneous	7,679	...	6,76,118	6,83,797	860	8,716	(b) 91,706	...	1,01,282
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	10,469	3,471	...	13,940	60,781	...	43,455	93,774	1,98,010
Stock not chargeable to any particular work	1,97,616	...	...	1,97,616	...	...	...	88,959	88,959
Original Works—									
Buildings	5,01,669	...	5,54,814	10,56,483	40,149	...	13,365	1,02,109	1,55,623
Roads	38,421	...	1,477	39,898	7,461	...	...	5,598	13,059
Port Appliances	1,26,684	...	...	1,26,684	51,828	...	...	1,88,293	2,40,121
Other Works	6,64,409	31,023	2,72,411	9,67,843	23,719	1,342	1,39,839	4,050	1,68,950
Maintenance and Repairs—									
Buildings	1,720	...	34,811	36,531	73,486	...	5,085	19,704	98,275
Roads	1,86,365	...	18,898	2,05,263	40,787	...	...	1,973	42,760
Port Appliances	1,63,365	...	...	1,63,365	97,438	...	...	96,418	1,93,856
Other Works	5,19,149	...	4,64,872	9,84,021	19,322	...	3,961	...	23,283
Petty Construction and Repairs	...	34,562	...	34,562	1,671	...	306	18,731	20,708
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	2,20,955	1,00,000	6,056	3,27,011	907	26,270	...	58,209	85,386
Repayment of Loans from the Public	...	...	...	...	50,000	...	...	10,000	60,000
Investment in Government Securities or otherwise	...	2,35,200	5,79,312	8,14,512	...	...	...	2,85,798	2,85,798
Stock Account	60,000	...	35.907	95,907	43,029	...	...	1,938	44,967
Other Deposits and Advances	9,08,326	16,648	19,18,699	28,43,673	18,857	100	34,400	6,26,940	6,80,297
TOTAL DISBURSEMENTS . R	95,21,275	8,42,411	83,44,288	1,87,07,974	17,11,525	1,42,207	7,64,175	27,40,089	53,57,996
CLOSING BALANCE . R	6,90,171	3,28,026	17,16,989	27,35,186	9,31,823	26,303	2,92,273	3,95,067	16,45,466
GRAND TOTAL . R	1,02,11,446	11,70,437	1,00,61,277	2,14,43,160	26,43,348	1,68,510	10,56,448	31,35,156	70,03,462

(a) Includes Plague charge.
(b) Includes R61,411 on account of contributions.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Receipts.											
LAND REVENUE—											
Income from Land, the property of the Funds	...	...	2,51,883	...	70,000	...	...	...	...	...	3,21,883
EXCISE—											
License Fees and Duties	1,03,300	...	...	...	...	...	...	...	...	...	1,03,300
PROVINCIAL RATES—											
Miscellaneous	1,628	...	...	...	...	...	...	...	...	...	1,628
INTEREST—											
Interest on Government Securities and other Investments	897	...	9,202	1,960	75,311	838	...	...	13,396	4,538	1,06,142
POLICE—											
Fees, Fines, and Forfeitures	...	4,747	696	...	...	...	...	...	...	...	5,443
Miscellaneous (including Cattle-pound receipts)	1,508	...	...	...	...	...	18,254	1,181	...	1,30,368	1,51,311
MARINE—											
Sale-proceeds of Vessels and Stores	...	...	809	...	15,632	...	...	...	...	...	16,441
Pilotage receipts	...	...	3,40,603	...	...	...	...	...	...	...	3,40,603
Other Fees and Dues	...	...	11,457	...	1,06,172	...	...	...	...	23,673	1,41,302
EDUCATION—											
School Fees	13,361	...	39,819	...	8,301	...	...	...	2,04,410	...	2,65,891
Miscellaneous	—	...	42,216	2,210	176	...	...	...	7,948	...	52,550
MINOR DEPARTMENTS —Agriculture—											
Public gardens	83	...	...	...	...	...	...	...	...	...	83
MISCELLANEOUS—											
Sales of old Materials	17	...	...	...	744	...	...	...	...	...	761
Sales of Land and Houses	...	...	30,953	...	...	...	...	...	...	...	30,953
Contributions (including Grants-in-aid from Government)	1,416	...	86,500	...	1,757	9,426	...	...	...	...	99,099
Rents of Houses	2,520	...	...	...	1,112	...	...	...	...	...	3,632
Sales of Fruit, Grass, etc.	...	...	1,590	...	...	...	...	...	...	...	1,590
Miscellaneous	5,865	...	1,416	...	80,453	4,462	...	(a)33,342	...	7,700	1,33,238
PUBLIC WORKS—											
Tolls and Ferries	...	...	...	...	1,66,651	...	...	...	...	...	1,66,651
Miscellaneous	...	...	...	...	...	...	2,54,945	16,449	...	...	2,71,394
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	2,546	...	8,160	...	...	...	...	...	...	2,732	13,438
Other Deposits and Advances	...	...	1,133	...	1,013	...	...	...	...	...	2,146
TOTAL RECEIPTS . R	1,33,141	4,747	8,26,437	4,170	5,27,322	14,726	2,73,199	50,972	2,25,754	1,69,011	22,29,479
OPENING BALANCE . R	43,446	3,597	2,19,502	3,092	(b)2,23,505	2,832	68,548	...	37,260	74,810	6,76,592
GRAND TOTAL . R	1,76,587	8,344	10,45,939	7,262	7,50,827	17,558	3,41,747	50,972	2,63,014	2,43,821	29,06,071

Disbursements.											
Refunds—											
Refunds of Taxes	...	...	175	...	...	...	...	...	...	...	175
Miscellaneous Refunds	...	...	17,668	...	710	6,664	...	...	131	155	25,328
Charges of Collection of Revenue—											
Excise Establishments	1,752	...	...	...	...	...	...	...	...	...	1,752
Rate and Cess collecting Establishments	...	...	32,338	...	...	...	...	...	...	...	32,338
Other collecting Establishments	...	...	...	...	6,202	...	...	...	...	...	6,202
Interest—											
Interest on Debt	...	...	...	...	6,794	...	...	...	...	...	6,794
General Administration—											
Establishments engaged in General Management and Accounts	...	...	26,913	...	25,431	...	...	...	13,065	...	65,409
Contributions towards Establishment in Government Offices	783	...	2,403	...	1,573	...	...	...	500	2,887	8,146
Police—											
Executive Force	...	5,738	...	...	...	4,366	...	...	...	...	10,104
Miscellaneous (including Cattle-pounds)	1,418	...	754	...	...	...	16,273	1,350	...	1,27,509	1,47,304
Marine—											
Dockyard and Port Establishments	...	...	...	...	416	...	...	...	...	19,087	19,503
Pilotage Establishment	...	...	38,813	...	...	...	...	...	...	...	38,813
Ship and Boat Establishments	...	...	...	...	30,196	...	...	...	...	...	30,196
Building, Purchase and Repair of Ships	...	...	...	...	3,128	...	...	...	...	...	3,128
Miscellaneous	...	...	2,82,835	...	...	...	...	...	...	5,884	2,88,719
Education—											
Colleges and Schools	23,292	...	1,00,030	1,214	22,633	...	...	...	1,34,771	...	2,81,940
Scholarships and Prizes	...	...	1,605	804	7,695	...	...	...	...	...	10,104
Grants-in-aid	1,534	...	...	600	7,019	...	...	...	...	...	9,153
Miscellaneous	...	...	45,703	3,727	24,045	...	...	...	32,651	...	1,06,126
Medical—											
Hospitals and Dispensaries	...	...	...	...	40,890	...	...	...	...	...	40,890
Vaccination	...	...	...	...	28,310	...	...	...	...	...	28,310
Minor Departments—											
Conservancy (Establishment and other charges)	24	...	...	...	209	...	...	...	...	...	233
Superannuation—											
Pensions and Gratuities	...	...	...	...	1,648	...	...	...	...		1,648
Miscellaneous—											
Rents, Rates, and Taxes	92	...	4,291	...	3,245	...	...	...	1,830	...	9,458
Miscellaneous	1,01,658	...	2,43,429	...	80,306	...	(c)2,87,285	13,311	431	6,135	7,32,555
Public Works—											
Supervising Establishment, Tools and Plant	...	...	...	...	32,392	...	...	...	1,728	...	34,120
Original Works—											
Buildings	...	...	...	...	...	...	...	...	6,842	...	6,842
Other Works	...	...	...	...	14,695	...	...	...	...	...	14,695
Maintenance and Repairs—											
Buildings	...	...	...	...	287	...	...	...	295	...	582
Roads	...	...	...	...	1,11,456	...	...	...	...	...	1 11,456
Other Works	...	...	...	...	2,438	...	...	...	...	...	2,438
Petty Construction and Repairs	7,806	...	385	...	9,300	...	...	...	...	...	17,491
Deposits and Advances—											
Investment in Government Securities or otherwise	...	...	14,329	...	...	...	...	...	...	9,398	23,727
Other Deposits and Advances	...	...	625	...	5,100	230	...	...	...	...	5,955
TOTAL DISBURSEMENTS . R	1,38,359	5,738	8,12,296	6,345	4,66,118	11,260	3,03,558	14,661	1,92,244	1,71,055	21,21,634
CLOSING BALANCE . R	38,228	2,606	2,33,643	917	2,84,709	6,298	38,189	36,311	70,770	72,766	7,84,437
GRAND TOTAL . R	1,76,587	8,344	10,45,939	7,262	7,50,827	17,558	3,41,747	50,972	2,63,014	2,43,821	29,06,071

(a) Represents amount transferred from Punjab—*See* Note (c).
(b) Differs from last year's closing balance by R31 for corrections since made.
(c) Includes R33,342 transferred to the credit of the North-West Frontier Province—*See* note (a).

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1901-1902.

ACCOUNT

OF

MUNICIPALITIES FOR 1901-1902,

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	BENGAL. Presidency Corporation.	Number of Items.
RECEIPTS.	R	R	R	R	R	
By Balance in hand at the close of last year	60,258	(a)2,62,423	(b)20,22,357	(c)48,847	7,72,867	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	3,48,020	8,82,470	...	...	...	2
2. Tax on houses and lands	8,140	32,094	11,65,401	49,125	22,24,237	3
3. Tax on animals and vehicles	1,098	9,119	46,325	9,449	2,32,916	4
4. Tax on professions and trades	6,008	15,602	1,650	...	4,19,255	5
5. Tolls (on roads and ferries)	1,372	15,544	1,47,926	18,581	...	6
6. Water-rate	3,166	1,03,764	2,35,372	15,408	14,02,440	7
7. Lighting-rate	...	...	1,58,574	...	4,68,260	8
8. Conservancy (including scavenging and latrine rate)	13,292	89,437	4,59,299	17,232	5,29,407	9
9. Others	...	47,895	...	12,189	...	10
	3,81,096	11,95,925	22,14,547	1,21,984	52,76,515	11
B.—Realisations under Special Acts—						
1. Pounds	2,661	33,718	15,696	17,202	691	12
2. Hackney-carriages	1,449	1,591	29,235	...	19,205	13
3. Licenses for sale of spirits and drugs	...	...	1,850	...	...	14
4. Others	36	...	796	50	23,055	15
	4,146	35,309	47,577	17,252	42,951	16
C.—Revenue derived from Municipal property and power apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	37,285	43,495	57,414	7,404	56,484	17
2. Sale-proceeds of lands and produce of lands, etc.	6,052	22,106	24,591	357	38,083	18
3. Conservancy receipts (other than taxes and rates)	13,750	10,882	23,305	8,531	3,468	19
4. Fees and Revenue from Educational Institutions	862	29,024	62,699	693	...	20
5. ,, ,, Medical Institutions	383	...	23,770	...	1,176	21
6. ,, ,, Markets and Slaughter-houses	9,823	46,585	13,19,135	27,872	2,21,578	22
7. ,, ,, from tramways	...	200	13,280	...	46,918	23
8. Other fees	2,643	2,938	1,93,584	411	50,767	24
9. Fines under Municipal and other Acts	2,365	7,782	74,156	1,607	42,053	25
10. Interest on Investments—(i) General	711	95	19,715	...	22,998	26
(ii) Educational	...	18	...	...	...	27
(iii) Medical	175	...	...	...	370	28
11. Premium on Loans	...	...	7,200	...	...	29
	74,049	1,63,289	18,18,849	46,875	4,83,895	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	...	9,605	1,65,042	43,952	6,976	31
(ii) Educational	2,534	30,005	39,413	...	...	32
(iii) Medical	3,360	...	15,357	...	...	33
2. From Local funds—(i) General	...	3,718	2,50,290	11,000	...	34
(ii) Educational	...	...	12,050	...	...	35
(iii) Medical	500	30	16,600	400	...	36
3. Other—(i) General	...	10,883	2,457	...	...	37
(ii) Educational	...	390	...	260	...	38
(iii) Medical	120	...	790	...	...	39
	6,514	54,631	5,01,999	55,612	6,976	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	10,398	4,672	2,254	625	32	41
2. Other items	23,319	45,261	73,349	3,003	2,09,577	42
	33,717	49,933	75,603	3,628	2,09,609	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank	...	...	...	...	...	44
2. Loans from Government	2,500	...	...	...	...	45
,, raised in the market from private individuals	...	...	10,47,045	...	20,98,300	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	...	47
4. Advances—(i) Permanent	10	1,273	200	190	1,416	48
(ii) Other	9,127	50,034	5,12,596	740	16,55,585	49
5. Deposits	5,527	29,015	2,80,765	127	1,57,035	50
	17,164	80,322	18,40,606	1,057	39,12,336	51
TOTAL RECEIPTS . R	5,16,686	15,79,409	64,99,181	2,46,408	99,32,282	52
GRAND TOTAL R	5,76,944	18,41,832	85,21,538	2,95,255	1,07,05,149	53

(a) Differs from last year's closing balance by R6,921 owing to the withdrawal of certain Municipaliities from the operation of the Municipal Act.
(b) Differs from last year's closing balance owing to the abolition of Tavoy and Kyaukpyu Hospital Fund.
(c) Differs from last year's closing balance for corrections since made.
(d) Differs from last year's closing balance by R10,319 on account of the inclusion of Bassein Dispensary Fund.
(e) Includes R5,70,632 for Tax on persons according to circumstances and property.

PALITIES for 1901-1902.

Number of Items.	BENGAL. District Municipalities.	United Provinces of Ag a and Oudh.	Punjab.	North-West Frontier Province.	MADRAS. Presidency Corporation.	MADRAS. District Municipalities.	BOMBAY. Presidency Corporation.	BOMBAY. District Municipalities.	TOTAL.
	R	R	R	R	R	R		R	R
1	(c)6,05,014	(c)14,40,685	12,88,367	...	11,27,590	(c)12,05,559	4,07,688	(d)10,65,815	1,03,07,470
2	...	31,28,330	31,59,343	3,66,875	...	...	12,31,516	31,30,628	1,22,47,182
3	11,96,554	1,78,195	1,77,486	1,765	5,44,325	8,79,703	26,99,571	6,96,668	98,53,264
4	2,42,439	51,895	47,736	2,323	1,11,681	2,03,063	3,31,129	1,07,399	13,96,572
5	57,361	1,45,773	...	...	77,188	2,00,927	70,346	9,794	10,03,904
6	1,51,812	1,08,102	23,975	...	36,154	3,93,665	9,618	2,19,660	11,26,409
7	2,58,125	2,12,051	32,771	356	2,17,099	1,65,068	15,42,265	4,02,459	45,90,344
8	86,208	...	...	...	68,018	...	...	157	7,81,217
9	7,45,156	47,434	5,837	474	...	...	7,88,438	2,91,091	29,87,097
10	(e)5,09,761	(f)4,00,265	17,468	...	...	3,792	...	(g)1,04,092	11,85,462
11	33,37,416	42,72,045	34,64,616	3,71,793	10.54,465	18,46,218	66,72,883	49,61,948	3,51,71,451
12	60,914	70,941	19,687	458	...	311	...	21,155	2,43,434
13	11,133	26,652	5,662	825	...	...	12,252	977	1,08,981
14	...	...	...	...	...	...	1,43,750	571	1,46,171
15	26,907	2,039	9,523	...	...	8,798	10.135	1,825	83,164
16	98,954	99,632	34,872	1,283	...	9.109	1,66,137	24,528	5,81,750
17	93,340	3,34,288	1,21,779	55,278	30,261	37,790	1,04,955	79,261	10,59,034
18	10,666	53,388	38,111	276	44,537	25,589	18,713	76,969	3,59,438
19	26,109	1,42,984	1,58,143	16,516	8,405	41,824	3,063	69,181	5,26,161
20	32,524	26,011	2,15,779	13,806	...	1,27,288	...	1,08,595	6,17,281
21	10,986	1,146	25,329	46	...	9,436	...	8,462	80,734
22	79,941	1,23,648	56,729	8,243	26,649	2,16,866	2,78,506	2,37,314	26,52,889
23	2,580	...	...		...	...	50,054	3,420	1,16,452
24	31,380	1,48,763	17,217	2,813	2,12,473	89,617	994	54,537	8,08,137
25	45,732	49,168	15,538	1,378	4,629	33,533	10,396	19,054	3,07,391
26	12,485	12,700	5,104	...	}	{ 11,787	3,37,550	11,376	}
27	2,101	24	978	125	} 1,937	{ 468	...	683	} 4,74,007
28	16,021	297	2,476	105	}	{ 10,373	...	3,171	}
29	...	...	110	...	...	...	...	175	7,485
30	3,63,865	8,92,417	6,57,293	98,586	3,28,891	6,04,571	8,04,231	6,72,198	70,09,009
31	39,650	78,205	26,979	400	1,89,191	74,289	...	8,837	6,43,126
32	3,457	623	1,10,241	4,060	...	28,770	...	1,70,712	3,89,815
33	15,977	6,700	7,842	...	...	9,047	...	6,91,744	7,50,027
34	22,427	31,861	7,675	...	...	7,833	...	18,960	3,53,764
35	566	3,539	40,030	1,100	...	43	...	56,249	1,13,577
36	81,089	490	71,363	1,410	...	88,847	...	41,555	3,02,284
37	69,955	3,982	1,793	...	...	18,276	...	9,071	1,16,417
38	4,464	100	1,479	800	...	601	...	8,190	16,284
39	77,201	200	3,193	...	...	8,260	...	7,291	97,055
40	3,14,786	1,25,700	2,70,595	7,770	1,89,191	2,35,966	...	10,12,609	27,82,349
41	25,557	17,487	40,744	...	48,347	1,39,649	...	23,412	3,13,177
42	1,09,974	54,741	2,97,313	(i)1,90,119	78,637	18,314	1,23,478	1,21,830	13,48,915
43	1,35,531	72,228	3,38,057	1,90,119	1,26,984	1,57,963	1,23,478	1,45,242	16,62,092
44	114	17,497	...	...	...	423	84,67,028	30,002	85,15,064
45	60,100	2,09,000	2,00,817	...	...	1,56,500	...	4,30,466	10,59,383
46	...	...	...	...	29,000	13,500	17,00,000	...	48,87,845
47	...	...	1,426	...	51,686	2,469	...	2,779	58,360
48	2,190	2,635	538	...	80	337	...	4,499	13,368
49	1,73,678	9,348	838	...	1,03,200	2,82,996	19,43,503	1,19,444	48,61,089
50	70,704	20,329	9,303	...	3,26,107	2,02,684	1,41,09,724	3,16,075	1,55,27,395
51	3,06,786	2,58,809	2,12,922	...	5,10,073	6,58,909	2,62,20,255	9,03,265	3,49,22,504
52	45,57,338	57,20,831	49,78,355	6,69,551	22,09,604	35,12,736	3,39,86,984	77,19,790	8,21,29,155
53	51,62,352	71,61,516	62,66,722	6,69,551	33,37,194	47,18,295	3,43,94,672	87,85,605	9,24,36,625

(f) Includes R24,917, 2,41,171, 70,066 and 40,737 on account of Pilgrim Tax, Terminal Tax, Terminal Toll, and Tax according to circumstances and property.
(g) Includes R62,901 for Pilgrim Tax.
(h) Differs from last year's closing balance on account of the addition of certain notified areas, and for corrections since made.
(i) Includes R1,70,385, the balance of Municipalities transferred from the Punjab.

ACCOUNT of MUNICI

Disbursements. Expenditure.	India, General.	Central Provinces.	Burma.	Assam.	BENGAL. Presidency Corporation.	Number of Items.
	R	R	R	R	R	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	24,109	81,413	3,00,867	8,310	2,93,601	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	18,101	91,918	90,168	8,061	2,19,848	2
3. Collection of tolls on roads and ferries	519	600	2,802	1,290	...	3
4. Survey of land	...	862	25,197	6	472	4
5. Refunds	65,106	2,52,294	25,653	497	...	5
6. Pensions and Gratuities	...	3.236	7,457	...	59,110	6
	1,07,835	4,30,323	4,52,144	18,164	5,73,031	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	223	2,902	87,841	62	61,115	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	8,472	20,313	2,09,722	7,155	4,45,591	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	40,082	...	24,302	1,742	...	10
4. Rewards for destruction of wild animals and snakes	72	350	...	156	285	11
	48,849	23,565	3,21,865	9,115	5,06,991	12
C.—Public Health and Conveniences—						
1. Water-supply { Capital outlay	1,549	5,813	57,451	18,279	1,89,342	13
{ Establishment, etc.	11,953	1,37,016	5,91,959	14,032	3,73,165	14
2. Drainage { Capital outlay	551	26,135	...	2,648	7,45,370	15
{ Establishment, repairs, etc.	82	8,655	3,22,068	6,024	1,27,202	16
3. Conservancy (including road cleaning and watering) and Latrines	84,916	2,57,140	7,62,666	73,422	12,61,450	17
4. Hospitals and Dispensaries	19,304	71,275	5,69,206	8,210	55,367	18
5. Vaccination	1,525	899	22,121	907	14,804	19
6. Markets and Slaughter-houses	761	20,131	2,39,726	8,537	60,177	20
7. Pounds	561	13,424	8,137	3,501	1,294	21
8. Dâk-bungalows and serais	...	5,186	1,264	209	...	22
9. Arboriculture, public gardens and experimental cultivation	9,756	11,997	29,621	4,460	11,160	23
9A. Veterinary charges	...	...	...	...	...	24
10. Registration of births and deaths	55	127	18,085	429	11,104	25
11. Public works:						
(i) Establishment	2,007	8,572	1,92,715	7,323	1,23,274	26
(ii) Buildings	30,741	10,793	15,791	4,397	3,41,896	27
(iii) Roads	12,638	93,323	8,01,478	40,857	6,18,845	28
(iv) Stores	21	1,938	7,182	320	...	29
(v) Miscellaneous works	227	...	(b)1,37,740	...	...	30
	1,76 647	6,72,424	37,77,210	1,93,555	39,34,450	31
D.—Public Instruction—						
1. Schools and Colleges	19,693	1,16,800	2,41,424	2,447	13,604	32
2. Contributions	5,075	24,826	15,968	5,433	...	33
3. Libraries, Museums, Menageries, etc.	1,040	1,693	1,056	67	936	34
	25,808	1.43,319	2,58,448	7,947	14,540	35
E.—Contribution—						
(For general purposes)	53,820	22,461	62,591	710	...	36
F.—Miscellaneous—						
1. Interest on loans { Previous years	...	7,107	2,21,094	...	...	37
{ Current year	14,885	45,374	10,449	515	12,70,204	38
2. Discount	...	...	29,558	...	...	39
3. Actual cost of works done for private individuals	1,118	3,329	1,437	352	...	40
4. Other items	(a)18,797	23,530	(c)94,662	4,701	(a)5,30,055	41
	34,800	79,340	3,57,200	5,568	18,00,259	42
Carried forward . R	4,47,759	13,71,432	52,29,458	2,35,059	68,29,271	43

(a) Includes R2,906 and 3,05,436 for Plague charges under India, General, and Presidency Corporation in Bengal, respectively.
(b) Reclamation of Town lands.
(c) Includes R1,665 and 4,854 for Census charges in Burma and Presidency Corporation in Madras respectively.

PALITIES for 1901-1902—*continued.*

Number of Items.	BENGAL. District Municipalities.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Provinces.	MADRAS. Presidency Corporation.	MADRAS. District Municipalities.	BOMBAY. Presidency Corporation.	BOMBAY. District Municipalities.	TOTAL.
	R	R	R	R	R	R	R	R	R
1	2,14,939	2,28,320	2,14,307	22,528	39,121	1,66,494	2,27,110	2,42,844	20,63,963
2	1,90,613	3,91,866	2,45,924	28,838	58,508	65,299	2,91,987	2,53,939	19,55,070
3	1,022	10,412	1,407	...	...	4,914	2,016	17,600	42,582
4	8,016	6,234	2,805	718	936	2,771	...	13,000	61,017
5	5,339	4,829	2,67,775	4,788	5,545	7,953	...	14,01,887	20,41,666
6	856	3,634	2,736	200	9,572	1,065	56,440	12,966	1,57,272
7	4,20,785	6,45,295	7,34,954	57,072	1,13,682	2,48,496	5,77,553	19,42,236	63,21,570
8	22,791	267	11,827	1,275	7,475	471	1,01,902	38,967	3,37,118
9	2,44,816	1,55,065	1,02,968	17,604	62,991	1,13,184	2,63,606	1,87,990	18,39,477
10	18,384	5,01,669	5,41,980	61,102	...	...	5,00,022	4,828	16,94,111
11	2,230	281	830	161	2,484	1,618	...	383	8,850
12	2,88,221	6,57,282	6,57,605	80,142	72,950	1,15,273	8,65,530	2,32,168	38,79,556
13	42,174	53,675	1,36,874	8,620	11,735	5,08,447	27,510	85,561	11,47,030
14	2,07,177	3,80,098	1,53,651	16,022	1,70,039	1,15,036	2,20,029	2,46,021	26,36,198
15	46,997	2,34,768	1,39,397	11,144	2,74,999	13,795	6,65,380	33,040	21,94,224
16	1,25,154	83,137	35,375	5,749	2,05,122	28,185	2,75,920	66,234	12,88,907
17	12,68,329	10,79,221	6,54,484	64,335	3,40,522	7,50,996	18,39,939	9,89,803	94,27,223
18	4,48,847	1,63,274	4,42,220	48,006	47,408	3,14,211	1,49,724	2,64,047	26,01,099
19	21,523	24,928	23,407	3,903	11,541	21,453	16,375	31,040	1,94,420
20	25,405	80,632	23,394	6,683	66,248	11,792	1,47,997	49,171	7,40,654
21	5,239	21,881	7,895	331	...	101	...	9,949	72,313
22	1,295	17,318	3,707	910	...	20,389	158	8,386	58,822
23	12,912	48,348	1,10,688	20,106	20,267	5,920	57,685	35,247	3,78,167
24	...	...	2,578	75	...	...	8,158	24,745	35,556
25	...	8,351	6,795	733	9,183	14,603	40,243	11,303	1,21,011
26	85,092	62,150	32,982	2,100	31,776	35,836	1,32,069	24,605	7,40,501
27	58,598	77,806	60,639	8,383	4,552	1,24,958	14,370	40,285	7,93,209
28	5,10,922	4,30,455	2,70,060	20,558	1,48,411	2,81,874	5,13,077	3,54,444	40,90,942
29	14,921	2,181	581	32	7,065	4,123	...	16,616	54,980
30	...	2,303	...	...	97	5,843	...	1,147	1,47,357
31	28,74,585	27,70,526	21,04,727	2,17,690	13,48,965	22,57,562	41,08,634	22,91,644	2,67,28,619
32	59,179	1,45,769	5,46,742	45,750	...	2,14,304	1,02,151	6,81,407	21,89,270
33	72,044	66,323	26,115	1,256	19,336	1,03,695	...	39,819	3,79,890
34	1,117	5,510	7,048	200	7,685	38,491	10,362	18,465	93,670
35	1,32,340	2,17,602	5,79,905	47,206	27,021	3,56,490	1,12,513	7,39,691	26,62,830
36	10,256	1,74,226	1,35,722	28,413	50,000	38,834	4,81,000	48,095	11,06,128
37	...	...	135	...	1,723	3,304	1,68,047	9,558	4,10,968
38	1,32,967	3,38,090	1,64,077	3,020	2,19,152	77,075	19,02,514	2,09,822	43,88,144
39	...	...	72	...	1,013	5,760	33,593	8	70,004
40	33,896	5,278	17,346	...	15,360	9,291	...	11,844	99,251
41	2,08,645	(d)2,68,624	2,86,249	(e)12,455	(c)21,438	1,00,048	(d)4,98,444	(f)6,48,560	27,16,208
42	3,75,508	6,11,992	4,67,879	15,475	2,58,686	1,95,478	26,02,598	8,79,792	76,84,575
43	41,01,695	50,76,923	46,80,792	4,45,998	18,71,304	32,12,133	87,47,828	61,33,626	4,83,83,278

(d) Includes R90,858 and 12,883 in the United Provinces of Agra and Oudh, and R4,43,616 and 20,011 in the Presidency Corporation, Bombay, on account of Plague charges and Census respectively.
(e) Includes R1,79,385, the balance of Municipalities transferred to the North-West Frontier Province.
(f) Includes R46,582, 29,315, and 5,499 for Plague, Census, and Famine Relief charges, respectively.

ACCOUNT of MUNICI

DISBURSEMENTS.	India, General.	Central Provinces.	Burma.	Assam.	BENGAL. Presidency Corporation.	Number of Items.
	R	R	R	R	R	
Brought forward	4,47,759	13,71,432	52,29,458	2,35,059	68,29,271	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund).	...	...	35,000	...	...	2
(*b*) In Savings Bank	...	...	...	...	...	3
(*c*) In Bank	...	...	...	...	...	4
2. Payments to Sinking Fund	...	...	1,26,661	...	3,43,758	5
3. Repayment of Loans	18,879	(*a*)74,217	1,27,658	704	3,35,173	6
4. Advances—						
(*a*) Permanent	500	587	298	80	1,432	7
(*b*) Other	8,313	49,504	4,81,181	135	15,77,915	8
5. Deposits	8,761	31,966	2,11,363	...	1,32,672	9
	36,453	1,56,274	9,82,161	919	23,90,950	10
TOTAL DISBURSEMENTS . R	4,84,212	15,27,706	62,11,619	2,35,978	92,20,221	11
Closing Balance . R	92,732	3,14,126	23,09,919	59,277	14,84,928	12
GRAND TOTAL . R	5,76,944	18,41,832	85,21,538	2,95,255	1,07,05,149	13

Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans	2,92,105	11,49,992	60,60,496	12,179	(*a*) 3,21,85,459	14
Less—Balances of Sinking Funds	...	...	*3,94,700*	...	*36,06,337*	15
NET BALANCE OF LOANS	2,92,105	11,49,992	56,65,796	12,179	2,85,79,122	16
Deposits	6,251	4,746	1,80,871	...	1,01,243	17
	2,98,356	11,54,738	58,46,667	12,179	2,86,80,365	18
Claims—						
Advances Recoverable	*5,211*	*12,164*	*2,36,189*	*200*	*1,65,526*	19
NET AMOUNT OF DEBT . R	2,93,145	11,42,574	56,10,478	11,979	2,85,14,839	20

Memorandum of Investments.						
Description of Securities—						
Government Promissory Notes	28,800	8,160	3,94,700	...	13,20,800	21
Municipal, etc., Debentures	...	...	...	...	22,25,800	22
Other Investments	...	...	...	...	...	23
TOTAL	28,800	8,160	3,94,700	...	35,46,600	24

(*a*) Includes R698 on account of interest on advance payment taken in liquidation of the principal.

PALITIES for 1901-1902—*concluded.*

Number of Items.	BENGAL, District Municipalities.	Unitod Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	MADRAS. Presidency Corporation.	MADRAS. District Municipalities.	BOMBAY. Presidency Corporation.	BOMBAY. District Municipalities.	TOTAL.
	R	R	R	R	R	R	R	R	R
1	41,01,695	50,76,923	46,80,792	4,45,998	18,71,304	32,12,133	87,47,828	61,33,626	4,83,83,278
2	53,275	47,794	21,400	...	...	11,898	8,33,161	1,17,742	11,20,270
3	10,000	36	...	...	...	71	...	20,222	30,329
4	...	...	...	...	...	...	78,06,713	...	78,06,713
5	10,500	...	...	...	90,700	11,275	5,25,334	52,398	11,60,626
6	1,14,230	1,90,673	1,22,087	49,181	...	60,595	87,700	1,57,063	13,38,160
7	2,027	22,146	945	...	...	1,070	...	26,343	55,428
8	1,83,861	895	2,688	7	12,952	3,44,386	19,80,626	5,70,549	52,13,012
9	80,576	14,043	9,676	...	2,77,350	1,82,668	1,41,91,744	2,70,930	1,54,11,749
10	4,54,469	2,75,587	1,56,796	49,188	3,81,002	6,11,963	2,54,25,278	12,15,247	3,21,36,287
11	45,56,164	53,52,510	48,37,588	4,95,186	22,52,306	38,24,096	3,41,73,106	73,48,873	8,05,19,565
12	6,06,188	18,09,006	14,29,134	1,74,365	10,84,888	8,94,199	2,21,566	14,36,732	1,19,17,060
13	51,62,352	71,61,516	62,66,722	6,69,551	33,37,194	47,18,295	3,43,94,672	87,85,605	9,24,36,625
14	31,14,273	82,53,726	40,18,454	26,318	52,49,000	18,18,638	4,60,17,060	51,79,383	11,33,77,083
15	*1,21,964*	...	*36,300*	...	*15,47,654*	*77,420*	*35,73,861*	*2,52,367*	*96,10,603*
16	29,92,309	82,53,726	39,82,154	26,318	37,01,346	17,41,218	4,24,43,199	49,27,016	10,37,66,480
17	70,704	17,649	9,228	225	2,38,272	2,70,226	3,39,675	2,50,851	14,89,941
18	30,63,013	82,71,375	39,91,382	26,543	39,39,618	20,11,444	4,27,82,874	51,77,867	10,52,56,421
19	*1,83,861*	*35,097*	*4,036*	7	*1,05,860*	*5,34,418*	*2,41,723*	*5,47,774*	*20,72,066*
20	28,79,152	82,36,278	39,87,346	26,536	38,33,758	14,77,026	4,25,41,151	46,30,093	10,31,84,355
21	8,41,400	2,76,700	1,83,300	...	15,46,600	4,04,598	67,500	5,97,700	56,70,258
22	15,100	31,800	...	...	...	...	18,20,500	...	40,93,200
23	1,092	...	52	...	...	16,844	24,00,000	...	24,17,988
24	8,57,592	3,08,500	1,83,352	...	15,46,600	4,21,442	42,88,000	5,97,700	1,21,81,446

APPENDIX D.

SUBSIDIARY STATEMENT of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1902.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1902.		TRANSACTIONS DURING 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
INDIA, GENERAL.			R		R	R	R	R
Ajmer Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880	1,25,000	5 p. c.	31,617	...	...	8,074
	Water-supply Scheme.	G. I. For. D. No. 147-I., dated 12th January 1892	2,18,000	5 "	1,95,868	...	...	3,268
	Compensation for land acquired for water-supply.	G. I. For. D. No. 1929-I. A., dated 21st May 1897	20,000	4 "	17,158	...	...	753
Mercara do.	Water-works	G. I. F. D. No. 6109-A., dated 8th December 1900	5,000	4 "	4,000	...	2,500	1,000
Quetta do. Consolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213A., dated 7th May 1900	1,05,278	4½ "	43,461	...	...	5,784
Mhow Cantonment Committee.	Water-works	G. I. For. D. No. 1957, dated 15th July 1886	2,00,000	4½ "	1,33,365	...	...	10,000
		G. I. For. D. No. 2975, dated 5th June 1888	10,000					
		G. I. For. D. No. 310, dated 17th January 1889	60,092					
		G. I. For. D. No. 6145, dated 6th December 1889	29,908					
Ajmer Patwari Fund.	Construction of Patwar-Khanas.	G. I. F. D. No. 5648-A., dated 8th November 1900	12,000	4 "	3,000	...	...	6,000
Bhopawar Bazar Fund.	For water-works at Sardarpur.	G. I. For. D. No. 3996, dated 7th September 1900	9,000	4 "	8,666	...	...	...
		TOTAL INDIA, GENERAL	7,94,278		4,37,135	...	2,500	34,879
CENTRAL PROVINCES.								
Bhandara Municipality.	Water-works	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899	35,000	4 p.c.	30,961	...	...	1,286
Burhanpur do.	Ditto	C. C. No. 3024-323, dated 14th May 1891	1,05,000	4½ "	47,934	...	...	5,668
Jubbulpore do.	Construction of water-works.	G. I. F. D. No. 3745, dated 18th November 1879	5,50,000	(a)	...	2,25,000	...	23,000
		G. I. H. D. No. 131, dated 28th November 1884	60,000					
	Extension of water-works and Drainage Scheme.	C. C. No. 918, dated 13th February 1895	2,00,000	4 p. c.	1,46,887	...	...	8,566
Khandwa do	Water-works	C. C. No. 919, dated 13th February 1895; C. C. No. 5923, dated 31st August 1896	3,60,000	4 "	3,23,451	...	...	9,700
Nagpore do.	Extension of the Ambajhari water-works to the Civil Station, etc.	C. C. No. $\frac{6111}{315}$, dated 15th October 1889, and No. C. 34, dated 12th March 1892	4,00,000	4½ "	2,23,662	...	...	19,806
Raipur do.	Water-works	C. C. No. 4661, dated 12th July 1892	1,00,000	4½ "	67,967	...	...	4,427
Wardha do.	Ditto	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th December 1897	90,000	4 "	84,130	...	...	1,764
		TOTAL CENTRAL PROVINCES	19,00,000		9,24,992	2,25,000	...	74,217
BURMA.								
Akyab Municipality.	Scavenging Scheme	C. C. No. $\frac{367}{5\ T\text{-}6}$, dated 18th May 1894	20,000	5 p. c.	7,404	...	...	2,077
Henzada do.	Construction of a new hospital and out-houses	L. G. No. $\frac{141}{4T-29}$, dated 6th September 1898	10,000	4½ "	7,447	...	...	889
		Carried over	30,000		14,851	...	...	2,966

(a) R1,00,000 without interest for three years, and thereafter with interest at 3 per cent.; R4,00,000 with interest at 4 per cent., and R1,10,000 at 6 per cent. per annum.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
BURMA—*contd.*		Brought forward .	30,000		14,851	...	...	2,966
Kyaukse Municipality.	Construction of a Bazar	C. C. No. 77-61 U. M., dated 2nd December 1890 .	20,000	5 p. c.	1,253	...	...	2,412
Letpadan do.	Ditto . . .	L. G. No. $\frac{378}{3T-20}$, dated 13th June 1898 . . .	5,000	5 „	2,150	...	...	997
Mergui do.	Ditto . . .	C. C. No. $\frac{163}{6T-17}$, dated 9th April 1894 . . .	3,000	5 „	724	...	...	336
Moulmein do.	Street Lighting . .	L. G. No. $\frac{1178}{6T-3}$, dated 31st August 1898 . .	80,000	$5\frac{1}{2}$ „	...	80,000	...	...
	Water-Works . .	L. G. No. $\frac{872}{6T-70}$, dated 22nd May 1901 . . .	9,36,200	$5\frac{1}{2}$ „	...	1,26,000	1,73,045	47,045
Paungde do.	Construction of a Bazar	C. C. No. $\frac{80}{3T-17}$, dated 5th December 1892 . .	18,000	5 „	...	...	...	2,317
Prome do.	Water-works . .	G. I. F. D. No. 587-2 P. M., dated 29th October 1884 .	2,00,000	5 „	35,753	...	...	6,151
Rangoon do.	Ditto . . .	L. G. No. 896, $\frac{2 T.}{36}$, dated 25th September 1900 .	4,23,000	$4\frac{1}{2}$ „	...	4,23,000	...	...
	High pressure water-supply.	G. I. F. D. No. 4104, dated 9th August 1889 . .	3,00,000	$5\frac{1}{2}$ „	...	3,00,000	...	...
	Works connected with high-level water-supply.	C. C. No. $\frac{111}{2T.}$, dated 6th August 1893 . .	7,10,000	5 „	...	7,10,000	...	...
	Rubbish removal scheme. Repayment of old Loan Town Lands reclamation works.	C. C. No. 135 $\frac{2 T.}{31}$, dated 14th November 1897, and L. G. No. 408 $\frac{2 T.}{36}$, dated 18th September 1900.	6,42,000	$5\frac{1}{2}$ „	...	6,42,000	...	...
	Drainage Scheme .	G. I. F. D. Nos. 3470, dated 29th June 1887, and 4104, dated 9th August 1889, and L. G. No. 896 $\frac{2 T.}{36}$, dated 25th September 1900 . . .	27,00,000	$5\frac{1}{2}$ „	...	20,67,500	...	57,500
			7,35,000	$4\frac{1}{2}$ „	...	7,35,000	...	...
	Public Works . .	L. G. No. 896 $\frac{2 T.}{36}$, dated 25th September 1900 .	3,74,000	$4\frac{1}{2}$ „	...	3,74,000	3,74,000	...
	Ditto . .	L. G. No. 958-2-T.-36, dated 23rd July 1901 .	5,00,000	$4\frac{1}{2}$ „	...	5,00,000	5,00,000	...
Sandoway do.	Re-roofing Municipal Bazar.	L. G. No. $\frac{153}{5T-11}$, dated 4th June 1898 . . .	4,000	5 „	1,719	...	...	798
Shwegyin do.	Re-shingling of Bazar	C. C. No. $\frac{196}{6T-3}$, dated 11th January 1895 . .	10,000	5 „	4,654	...	...	1,012
Taungdwingyi do.	Construction of a Bazar.	C. C. No. 75-65 U. M., dated 2nd December 1890 .	10,000	5 „	...	...	...	1,236
Yandoon do.	Purchase of Bazars .	C. C. No. 579-4-T.-2, dated 20th November 1893 .	75,000	5 „	41,892	...	...	4,883
Mergui Port Fund.	Construction of a Wharf.	G. I. F. D. No. 3195-G. R., dated 21st July 1898 .	37,000	$4\frac{1}{2}$ „	34,395	...	...	907
Rangoon Port Trust.	Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886. . .	8,94,041	5 „	...	2,94,041	...	50,000
Taunggyi Improvement Fund.	Construction of a Bazar.	G. I. For. D. No. 1150-E. B., dated 4th August 1899 .	27,000	4 „	24,852	...	...	1,095
		Total Burma .	87,33,241		1,62,243	62,51,541	10,47,045	1,79,660
ASSAM.								
Gauhati Municipality.	Water-supply .	C. C.'s letter No. $\frac{91\text{-Municipal,}}{2780J.}$ dated 11th July 1899 .	13,560	4 p. c.	12,179	...	...	704

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
BENGAL.			R		R	R	R	R
Arrah Municipality.	Water-works . .	B. G. No. $171\frac{T.}{M.}$, dated 24th May 1893, and No. 1357M., dated 20th April 1895 .	1,00,000	4 p. c.	84,838	...	...	2,291
Bali do.	Purchase of Office Building.	B. G. No. $193\frac{T.}{M.}$, dated 23rd April 1885 . . .	7,980	6 „	...	...	...	480
Barasat do.	Improvement of water-supply.	B. G. No. 3855M., dated 31st July 1899 . . .	5,000	4½ „	2,859	...	1,100	491
Bhagulpur do.	Water-works . .	B. G. No. 3674, dated 7th July 1888 . . .	50,000	6 „	...	22,000	...	...
		B. G. No. 447M., dated 7th February 1896 . . .	3,00,000	4 „	2,67,992	...	...	6,350
Burdwan do.	Water-works . .	B. G. Notifications, dated 26th February 1883, 11th July 1886, and 18th December 1891	1,50,000	(a)	...	1,12,000	...	...
Calcutta do.	Water-works, Drainage, and for building the Municipal Office and Market.	B. G. No. 131, dated 17th April 1879 . . .	78,31,200	4¼ p. c.	27,86,358	...	...	3,35,173
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. No. 459, dated 26th February 1883 . . .	15,00,000	5 „				
		B. G. Notification, dated 11th March 1883 . . .	10,48,300	4½ „				
		B. G. Notification, dated 30th June 1884 . . .	15,00,000	5 „				
		B. G. Notification, dated 17th June 1885 . . .	25,00,000	5 „				
		B. G. No. $99\frac{T.}{M.}$, dated 25th April 1886 . . .	24,51,900	5 „				
		B. G. No. 3654, dated 20th August 1887 . . . B. G. No. M. $\frac{3L.}{1}$3, dated 28th February 1889 . .	15,50,000	5 „				
		B. G. No. M. $\frac{3L.}{1}$10, dated 26th September 1889 .	19,00,000	5 „				
		B. G. No. 2313, dated 9th May 1890	30,00,000	5 „				
		B. G. No. 53, dated 20th May 1891	20,00,000	4½ „	...	2,93,99,100	20,98,300	...
	Town and Bustee Improvement.	B. G. No. 121 $\frac{T.}{M.}$, dated 7th June 1895 . . .	18,00,000	4 „				
		B. G. No. 2754M., dated 7th July 1896 . .	20,00,000	3½ „				
		B. G. No. 3559A., dated 15th August 1898 . .	20,00,000	4 „				
	Drainage, Water-supply, Plague Expenditure and other Municipal Works.	B. G. No. 4563M., dated 28th July 1898 . . .	30,00,000	4½ „				
		B. G. No. 462M., dated 24th January 1899 . . .	4,00,000	4½ „				
		B. G. No. 4044M., dated 9th August 1899 . . .	25,00,000	4 „				
	Plague Expenditure .	B. G. No. 1376M., dated 21st March 1900 . . .	2,25,000	4 „				
	Drainage and Miscellaneous Works.	B. G. 329M., dated 28th January 1901 . . .	6,00,000	4 „	...	...	...	...
	Plague Expenditure .	B. G. No. 1554 $\frac{T.}{M.}$, dated 5th October 1901 . .	5,00,000	4 „	...	...	...	...
	Drainage and Water supply.	B. G. No. 3361M., dated 21st December 1901 . .	25,00,000	4 „	...	...	...	...
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894 . .	45,000	4½ „	24,731	...	...	2,945
	Opening new burial grounds.	B. G. No. 3471M., dated 14th August 1896 . . .	5,000	4½ „	2,777	...	...	485
	Purchasing a steam roller.	B. G. No. 1161M., dated 20th March 1901 . .	7,000	4 „	6,418	...	...	582
Coxbazar do.	Constructing Office building.	B. G. No. 2551M., dated 27th April 1898 . . .	2,000	4½ „	647	...	...	408
Dacca do.	Water-works . .	B. G. No. M. $\frac{3L.}{3}$17, dated 3rd December 1889 . .	1,25,000	4½ „	98,411	...	...	3,100
Darbhanga do.	Sanitary Improvements in the Town.	B. G. No. 945M., dated 26th February 1897 . B. G. No. 2727M., dated 18th May 1897 . . .	40,000	4½ „	17,264	...	...	4,095
		Carried over .	4,16,43,380	...	32,92,205	2,95,33,100	20,99,400	3,56,400

(a) R1,25,000 with interest at 5 per cent., and R25,000 at 4½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned	Rate of Interest	Amount owing on 31st March 1902. To Government.	To the Public.	Transactions during 1901-1902. Borrowed.	Repaid.
			R		R	R	R	R
BENGAL—*contd.*		Brought forward	4,16,43,380		32,92,295	2,95,33,100	20,99,400	3,56,400
Darjeeling Municipality.	Water-works	B. G. No. 467 T./M., dated 18th June 1892	35,000	4½ p.c.	22,987	...	...	1,585
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776M., dated 28th February 1895	20,000	4½ „	14,907	...	...	828
	Improvement of Water-supply.	B. G. No. 1323M., dated 30th March 1895, and 306 T./M., dated 15th September 1898	20,000	4½ „	17,652	...	...	709
	Establishment of a Steam Laundry.	B. G. No. 3339M., dated 6th August 1896	30,000	4½ „	27,625	...	...	569
	Iron railings, Steam Laundry and Railway Sidings.	B. G. No. 1417 T./M., dated 10th November 1897	30,000	4½ „	25,365	...	...	1,112
		B. G. No. 1308M., dated 8th March 1898, and 3633M., dated 15th June 1898	30,000	4½ „	25,927	...	...	1,087
	Electric Lighting	B. G. No. 3223M., dated 31st July 1896	1,20,000	4½ „	1,16,011	...	...	2,039
	Extending water-supply and repairing damages.	B. G. No. 1089A., dated 1st March 1900	2,00,000	4 „	1,96,458	...	...	3,542
	Extension of the Electric Lignt.	B. G. No. 651M., dated 8th February 1902, and 937M., dated 27th February 1902	20,000	4 „	20,000	...	20,000	...
Debhatta do.	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M., dated 19th March 1896	2,000	4½ „	908	...	...	203
Dinagepur do.	Drainage	B. G. No 1186M., dated 10th March 1894	10,000	4½ „	...	...	...	611
	Ditto	B. G. 3250M., dated 19th December 1901	10,000	4 „	10,000	...	10,000	...
Faridpur do.	Excavation of Tanks and Metalling of Roads.	B. G. No. M. 3L./12 6, dated 12th August 1890	5,000	4½ „	...	...	...	392
Gya do.	Purchase of plant for introduction of Part IX of Municipal Act	B. G. No. 7286M., dated 28th December 1898	45,000	4½ „	38,230	...	...	2,358
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886	50,000	6 „	...	50,000	...	...
	Water-works	B. G. No. 26A., dated 5th January 1894	15,00,000	4 „	13,39,700	...	...	31,760
		B. G. No. 5573M., dated 18th December 1897	40,000	4 „	34,316	...	...	1,506
		B. G. No. 657M., dated 13th February 1900	50,000	4 „	46,589	...	...	1,739
Jalpaiguri do.	Drainage	B. G. No. 714M., dated 15th February 1894	18,000	4½ „	13,416	...	...	746
Jamalpur do.	Remodelling Bazar Drains.	B. G. No. 1960M., dated 29th March 1898	3,000	4½ „	1,957	...	...	278
	Drainage	4295M., dated 25th August 1899	3,600	4½ „	2,844	...	...	313
Kotechandpore do.	Re-excavation of 3 Tanks.	B. G. No. 845M., dated 26th February 1897; B. G. No. 2730M., dated 20th May 1897	3,000	4½ „	...	...	...	182
Krishnagar do.	Drainage	B. G. No. 1062M., dated 21st February 1899	28,000	4½ „	23,788	...	...	1,467
Manicktolla do.	Water-works	B. G. No. 2099M., dated 19th June 1893	25,000	4½ „	4,486	...	...	2,835
Mehirpur do.	Re-excavation of a Tank.	B. G. No. 345M., dated 21st January 1897; B. G. No. 1971M., dated 7th April 1897	1,500	4½ „	380	...	...	599
Monghyr do.	Drainage	B. G. No. 59 T./M., dated 31st May 1899	10,000	4½ „	6,265	...	...	1,909
Mozufferpore do.	Ditto	B. G. No. 2443M., dated 26th July 1893	60,000	4½ „	52,169	...	...	1,273
		Carried over	4,40,12,480		53,34,275	2,95,83,100	21,29,400	4,16,042

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
BENGAL—*contd.*		Brought forward .	4,40,12,480		53,34,275	2,95,83,100	21,29,400	4,16,042
Nadia Municipality.	Construction of wells and re-excavation of tanks.	B. G. No. 1863M., dated 25th March 1898 . .	2,000	4½ p.c.	436	...	...	418
Naraingunge do.	Construction of a Municipal Market.	B. G. No. 202M., dated 15th January 1897 . .	25,000	4½ „	15,111	...	...	2,372
Naserabad do.	Cost of repairing engines of the Raj Rajiswari Water-works.	B. G. No. 405M., dated 29th January 1897 . . .	5,000	4½ „	...	...	...	1,091
Patna do.	Drainage . .	B. G. No. 19 $\frac{T.}{M.}$, dated 29th April 1893 . . .	3,18,000	4½ „	2,73,003	...	...	6,902
	Flushing the Municipal drains.	B. G. No. 2717M., dated 10th August 1900 . . .	50,000	4 „	40,719	...	...	8,453
Pooree do.	Drainage . . .	B. G. No. 39 $\frac{T.}{M.}$, dated 14th May 1891, and No. 227 $\frac{T.}{M.}$, dated 27th September 1893	20,000	4½ „	4,740	...	...	2,217
Purnea do.	Introducing Part IX of the Bengal Municipal Act.	B. G. No. 5206M., dated 7th December 1897 . .	2,500	4½ „	545	...	...	522
Rajpur do.	Acquiring and re-excavating certain tanks.	B. G. No. 1777M., dated 28th March 1898 . . .	3,750	4½ „	3,084	...	...	201
Rajshahye do.	Drainage . . .	B. G. No. M.$\frac{3L.}{6}$6, dated 22nd April 1890 . . .	15,000	4½ „	...	...	...	208
Rampur Boalia do.	Drainage and Water-supply.	B. G. No. 6148M., dated 1st November 1898 . .	5,000	4½ „	3,950	...	...	434
Ranaghat do.	Purchasing Carts, &c., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896 . .	5,000	4½ „	2,888	...	...	608
Rungpur do.	Re-excavating Municipal drainage channel.	B. G. No. 910M., dated 24th February 1900 . . .	10,000	4 „	1,982	...	...	7,187
Serajgunge do.	Improving the supply of drinking water.	B. G. No. 3257M., dated 3rd August 1896 . . .	5,000	4½ „	2,777	...	...	485
	Repair of Roads and Bridges damaged by earthquake.	B. G. No. 1573M., dated 17th March 1898 . . .	2,500	4½ „	1,631	...	...	232
Serampore do.	Drainage . .	B. G. No. M.$\frac{3L.}{11}$ 7, dated 26th November 1890 .	30,000	4½ „	18,848	...	...	1,395
South Suburban do.	Extension of filtered water.	B. G. No. 3364M., dated 31st December 1901 . .	29,000	4 „	29,000	...	29,000	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	B. G. No. 1832, dated 17th July 1871 . . .	17,65,000	4½ „	17,65,000	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	B. G. No. 3010, dated 23rd September 1878 . .	53,40,349	4½ „	21,71,007	...	...	2,20,955
	Construction of Kidderpore Dock.	B. G. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,87,70,566	4 „	2,87,70,566	...	...	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	60,00,000	(*a*)	...	60,00,000	...	...
		B. G. No. 530M., dated 5th March 1895. B. G. No. 1727M., dated 27th August 1895.	17,50,000	4 p. c.	...	17,50,000	...	...
		B. G. No. 696M., dated 19th March 1897 . . .	15,00,000	4 „	...	15,00,000	...	...
		B. G. No. 18 M., dated 2nd February 1899 . .	12,50,000	4½ „	...	12,50,000	...	...
		B. G. Nos. 79 M., dated 18th April 1899 and 2132 M., dated 4th November 1899.	40,50,000	4 „	...	40,35,600	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	B. G. No. $\frac{2 L.}{10}$8, dated 14th January 1890, and No. 1636, dated 14th April 1892	2,00,000	4½ „	1,17,663	...	...	25,020
		Carried over .	9,51,66,145		3,85,57,225	4,41,18,700	21,58,400	6,94,742

(*a*) R30,00,000 with interest at 4½ per cent., and R30,00,000 at 5½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
BENGAL—*contd.*		Brought forward	9,51,66,145		3,85,57,225	4,41,18,700	21,58,400	6,94,742
Chittagong Port Fund.	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896	33,000	4½ p. c.	27,270	...	...	1,250
Chittagong District Board.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894	30,000	5 „	...	9,000	...	3,000
	Repairing Roads and Bridges damaged by cyclone.	B. G. No. 52 $\frac{T.}{M.}$, dated 30th May 1899	30,000	4½ „	15,834	...	...	5,856
Balasore District Board.	Repairing roads damaged by floods.	B. G. No. 1686 $\frac{T.}{M.}$, dated 12th October 1901	17,000	4 „	17,000	...	17,000	...
Darbhanga District Board.	Famine Relief	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively	1,80,000	4½ „	74,905	...	...	12,827
	Constructing Pontoon Bridges	B. G. No. 3555L. S. G., dated 10th July 1899	1,50,000	4½ „	1,35,293	...	...	7,517
Darjeeling Road Committee.	Restoring Bridges, damaged and destroyed by storms.	B. G. No. 1888F., dated 14th March 1900	50,000	4 „	46,588	...	...	1,740
		B. G. No. 1027 F., dated 12th February, 1901.	50,000	4 „	48,328	...	...	1,672
Dinagepur District Board.	Bridging Roads	B. G. No. L. $\frac{2L.}{1}$ 27, dated 10th July 1890	2,00,000	4½ „	1,17,949	...	...	12,742
Manbhoom do.	Construction and repair of Roads.	B. G. No. 6683F., dated 31st December 1898	6,000	4½ „	2,561	...	...	1,198
Monghyr do.	Construction of Roads.	B. G. No. 1075 L. S. G., dated 18th March 1896	1,00,000	4½ „	50,000	...	...	...
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 $\frac{T.}{M.}$, dated 18th June 1895	80,000	4½ „	62,941	...	...	3,168
Nadia do.	Improvement of Roads	B. G. No. 1090L.S.G. dated 18th March 1896	20,000	4½ „	9,080	...	...	2,028
Sarun do.	Repairing damages caused by recent flood	B. G. No. 1852L.S.G., dated 30th March 1899	30,000	4½ „	12,806	...	...	5,988
		TOTAL BENGAL	9,61,42,145		3,91,77,780	4,41,27,700	21,75,400	7,53,728
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality.	Water-works Project	N.-W. P. G. No. $\frac{451}{XI-509A.}$, dated 27th March 1894	12,56,700	4 p. c.	10,06,840	...	...	31,589
	Drainage and Water-works Project.	N.-W. P. G. No. $\frac{5795}{X-2}$, dated 3rd December 1894	81,120	4½ „	70,552	...	...	1,724
	Water-works	N.-W. P. G. No. $\frac{1263}{XI-74A.}$, dated 3rd May 1895	8,000	4½ „	7,045	...	...	165
	Ditto	N.-W. P. G. No. $\frac{2449}{XI-74A.}$, dated 20th September 1895	11,000	4½ „	9,797	...	...	224
	Ditto	N.-W. P. G. No. $\frac{639}{XI-74A.}$, dated 23rd March 1896	8,000	4½ „	7,212	...	...	158
	Ditto	N.-W. P. G. No. $\frac{86}{XI-537B}$, dated 10th January 1900	32,000	4 „	29,803	...	...	1,116
	Ditto	N.-W. P. G. No. $\frac{1746}{XI-76C.}$, dated 30th July 1900	30,000	4 „	28,466	...	...	1,026
	Miscellaneous Purposes	N.-W. P. G. No. $\frac{2684}{XI-114C.}$, dated 1st December 1900	10,000	4 „	9,664	...	...	336
Allahabad do.	Water-works	N.-W. P. G. No. $\frac{455}{XI-609A}$ dated 27th March 1894	16,43,211	4 „	13,11,634	...	...	40,871
	Ditto	N.-W. P. G. No. $\frac{1330}{XI-108B.}$, dated 26th May 1897	53,000	4 „	42,638	...	...	2,130
	Ditto	N.-W. P. G. No. $\frac{154}{XI-348B.}$, dated 25th January 1898	23,000	4 „	20,163	...	...	851
Benares do.	Ditto	N.-W. P. G. No. $\frac{310}{XI-491A}$, dated 8th March 1894	19,58,226	4 „	16,21,284	...	...	19,409
	Drainage Project	N.-W. P. G. No. $\frac{321}{XI-491A-2}$, dated 12th February 1901	10,00,000	4 „	7,29,000	...	...	...
Cawnpore do.	Water-works	N.-W. P. G. No. $\frac{O-3}{XI-300}$ 60, dated 28th January 1893	14,50,000	4 p. c.	7,73,376	...	...	22,387
		Carried over	75,64,257		56,67,474			1,21,986

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	To the Public.	Transactions during 1901-1902. Borrowed.	Repaid.
			R		R	R	R	R
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward	75,64,257		56,67,474	...	...	1,21,986
Cawnpore Municipality.	Sewerage	N.-W, P. G. No. $\frac{3485}{XI.}$, dated 11th November 1901	5,00,000	4 p.c.	2,00,000	...	2,00,000	...
Dehra Dun do.	Water Works	N.-W. P. G. No. $\frac{1334}{XI-627}$ dated 9th May 1895	91,000	4 "	80,306	...	...	1,961
Etah do.	Drainage Works	N.-W., P. G. N o $\frac{1737}{XI-301C.}$ d ted 3rd June 1901.	7,000	4 "	4,770	...	7,000	2,230
Jalesar do.	Water-works	N."W. P. G. No. $\frac{3051}{XI-240A.}$ dated 21st December 1901.	2,000	4 "	2,000	...	2,000	...
Kash'pc-re do.	Protective Works	N.-W. P. G. No. $\frac{1816}{X-2}$, dated 28th March 1895	6,500	4½ "	5,530	...	...	158
Khairabad do.	Conservancy Scheme	N.-W. P. G. No. $\frac{1381}{X-2}$, dated 13th March 1895	2,500	4½ "	...	...	...	999
Koil do.	Miscellaneous Purposes	N.-W. P. G. No. $\frac{995}{XI-556B}$, dated 6th May 1899	6,000	4½ "	3,990	...	...	1,052
Lucknow do.	Water-works Project	N.-W. P. G. No. $\frac{161}{X-3}$, dated 12th January 1893	13,20,000	4 "	11,32,030	...	...	30,250
Meerut do.	Ditto	N.-W. P. G. No. $\frac{2213}{I-527A}$ dated 17th Aug[u] t 895	7.50,000	4 "	6.70,048	...	...	15,872
Mussoorie do.	Conservancy Scheme	N.-W. P. G. No. $\frac{1670}{XI-596}$, dated 2nd October 1887	15,00?	7 "	...	1,000	...	1,000
	Water-works Scheme	N.-W. P. G. No. $\frac{472}{XI-499A.}$, dated 19th March 1891	10,000	6 "	...	...	...	1,000
	Ditto	N.-W. P. G. No. $\frac{2064}{X-2}$, dated 16th April 1895.	10,000	4½ "	8,920	...	...	407
	Ditto	N.-W. P. G. No. $\frac{980}{XI-99A}$, dated 27th April 1894.	36,000	4½ "	31,674	...	...	792
	Sewerage Project	N.-W. P. G. No. $\frac{591}{XI-75B.}$, dated 19th March 1896	40,000	4 "	34,334	...	...	891
	Ditto	N.-W. P. G. No. $\frac{1297}{XI-75B.}$ dated 9th May 1898	19,000	4 "	15,868	...	...	733
	Ditto	N.-W. P. G. No. $\frac{1780}{XI-6154B.}$, dated 25th July 1899	11,000	4 "	10,234	...	...	397
Naini Tal do.	Water-works	N.-W. P. G. No. $\frac{1377}{XI-525B.}$, dated 29th May 1900	4,00,000	4 "	3,85,548	...	...	10,945
		Total U. P. of Agra and Oudh	1,07,90,257		82,52,726	1,000	2,09,000	1,90,673
PUNJAB.								
Dalhousie Municipality.	Water-works	P. G. No. 131, dated 23rd March 1892	50,336	5 p. c.	29,346	...	...	2,379
Delhi do.	Ditto	P.G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893, respectively, and P. G. No. 315, dated 10th July 1899	10,65,000	4 "	8,39,255	...	16,030	23,819
Dera Ghazi Khan do.	River Protective Works	P. G. No. 499, dated 9th July 1890	2,34,000	4 "	81,700	...	...	7.927
	Ditto	P. G. No. 2076, dated 7th November 1896.	2,02,000	4 "	1,86,013	...	...	4,078
	Ditto	P. G. No. 649, dated 30th March 1899	62,000	4 "	58,551	...	...	1,195
Hoshiarpur do.	Ditto	P. G. No. 560, dated 4th December 1900	15,000	4 "	13,150	...	15,000	1,850
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	17,75,000	4½ "	12,81,811	...	...	38,941
	Conservancy and Tramways.	P. G. No. 462, dated 30th September 1899	5,00,000	5 "	—	1,39,500	...	10,500
Ludhiana do.	Drainage Works	P. G. No. 508, dated 4th March 1892	60,000	5 "	26,692	...	...	3,000
Murree do.	Water-works	P. G. No. 56, dated 25th January 1897	1,00,000	4 "	90,291	...	...	2,088
		Carried over	40,63,336		26,06,809	1,39,500	31,030	95,777

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
PUNJAB—*contd.*		Brought forward	40,63,336		26,06,809	1,39,500	31,030	95,777
Simla Municipality.	Water-works	G. I. F. D. No. 72, dated 7th September 1892	9,26,438	4 p. c.	7,20,628	...	...	25,270
	Ditto	P. G. No. 1459, dated 20th October 1898	3,00,000	4 „	2,34,000	...	...	...
	Town Hall	G. I. F. D. No. 3175, dated 1st September 1884	1,50,000	6 „	...	50,000	...	...
	Extension Works	G. I. F. D. No. 180, dated 30th November 1900	5,00,000	4 „	2,53,963	...	1,69,660	...
Umballa do.	Water-works	P. G. No. 681, dated 4th April 1895	18,000	4 „	13,428	...	...	1,041
	Drainage Scheme	P. G. No. 166, dated 18th January 1902	70,000	4 „	127	...	127	...
Karnal District Board.	Construction of a Canal	P. G. No. 722, dated 28th August 1895	60,000	4 „	53,880	...	...	1,621
	Ditto	P. G. No. 5, dated 14th January 1898	35,000	4 „	31,324	...	...	1,271
		Total Punjab	61,22,774		9 ,14,159	1,89,500	2,00,817	1,24,980
N.-W. FRONTIER PROVINCE.								
Haripur Municipality.	Water-works	P. G. No. 578, dated 7th November 1896	31,000	4 p. c.	26,318	...	...	1,181
Peshawar do.	Local Improvements	P. G. No. 682 dated 7th December 1898	60,000	4 „	...	...	...	(*a*)48,000
		Total N.-W. Frontier Province	91,000		26,318	...	...	49,181
MADRAS.								
Adoni Municipality.	Water-supply	M. G. No. 1126, dated 13th November 1893	66,000	4¼ p. c.	54,952	...	...	1,532
	Ditto	M. G. No. 118 M., dated 4th February 1902, and No. 365 dated 21st March 1902.	16,000	4 „	16,000	...	16,000	...
Anakapalle do.	Office Building	M. G. No. 488M., dated 12th March 1897	3,000	4¼ „	1,624	...	...	293
Bellary do.	For meeting plague charges.	G. I. H. D. No. 27 dated 4th February 1902, M. G. No. 186M. and 115M. dated 18th and 3rd February 1902	25,000	4 „	25,000	...	25,000	...
Calicut do.	Railway Extension	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	20,000	4½ „	8,000	...	...	1,000
	For burial ground for Mappillais.	M. G. Nos. 39M., dated 7th January 1898 and 466M., dated 1st March 1898	9,580	4 „	5,748	...	...	958
Cocanada do.	Water-supply	M. G. No. 457M., dated 10th March 1897	1,18,100	4¼ „	1,05,260	...	...	2,461
Cochin do.	Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889	14,000	4½ „	1,050	...	...	...
Conjeeveram do.	Water-supply	M. G. No. 1886M., dated 13th November 1895	1,28,500	4¼ „	1,16,260	...	...	2,607
Coonoor do.	Drainage Works	M. G. No. 184, dated 13th March 1891	10,000	4¼ „	5,270	...	...	506
		M. G. No. 1058, dated 10th October 1892	2,000	4½ „	1,309	...	...	91
Cuddapa do.	Water-supply	G. I. H. D. No. 41, dated 18th April 1887	50,000	6 „	...	49,000	...	...
		M. G. No. 1212, dated 11th November 1892	9,695	4¼ „	7,960	...	...	230
		M. G. No. 71 M., dated 23rd January 1900	2,000	4 „	1,200	...	...	400
Dindigal do.	Ditto	M. G. No. 452, dated 14th June 1895	33,000	4¼ „	29,232	...	...	695
Kombhakonam do.	Construction of Drains.	M. G. No. 101, dated 13th February 1890	60,000	4½ „	40,445	...	...	2,703
		M. G. No. 1085, dated 5th December 1899	25,000	6 „	...	10,000	...	...
Kurnool do.	Water-supply	M. G. Nos. 267, 951 and 2025M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively; M. G. Nos. 1324M. and 2062, dated 2nd June and 20th September 1897, respectively	59,850	4¼ „	50,906	...	...	1,377
	For a Market	M. G. No. 1896M., dated 10th November 1896	6,070	4 „	4,856	...	...	304
			5,000	4¼ „	2,500	...	...	500
Madras do.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869; G. I. F. D. No. 1862, dated 8th July 1869; G. I. F. D. No. 2527, dated 23rd August 1873	14,30,000	4 „	14,30,000	...	...	...
		Carried over	20,92,795		19,07,572	59,000	41,000	15,657

(*a*) Includes R24,000 repaid before transfer from the Punjab.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
MADRAS—*contd.*		Brought forward	20,92,795		19,07,572	59,000	41,000	15,657
Madras Municipality—*contd.*	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881	1,00,000	5 p. c.	...	1,00,000	...	...
		M. G. No. 363, dated 5th February 1883	3,00,000	5 ,,	...	3,00,000	...	...
		M. G. No. 487, dated 9th March 1885; M. G. No. 11M., dated 10th April 1885; M. G. No. 458M., dated 3rd September 1885	3,00,000	(*a*)	...	3,00,000	...	...
		M. G. No. 1562M., dated 18th October 1890	50,000	5 p.c.	...	50,000	...	...
		M. G. No. 765M., dated 11th August 1887	1,00,000	6 ,,	...	1,00,000	...	...
		M. G. No. 852M., dated 4th August 1888	1,50 000	5 ,,	...	1,50,000	...	...
		M. G. No. 1193M., dated 18th September 1889	1,60,000	5 ,,	...	1,50,000	...	...
	Extension of Water-supply.	M. G. No. 16M., dated 8th January 1895	4,00,000	4 ,,	...	4,00,000	...	...
		M. G. No. 1427 M., dated 25th October 1889	20,000	5 ,,	...	20,000	...	...
		M. G. No. 2505, dated 23rd December 1881	2,50,000	5 ,,	...	2,50,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	20,000	6 ,,	...	20,000	...	...
	Construction of Market	M. G. No. 883M., dated 13th April 1897	1,00,000	4 ,,	...	1,00,000	...	...
	For meeting Plague charges	M. G. No. 2215 M., dated 21st December 1898	2,00,000	4 ,,	...	2,00,000	...	...
		M. G. No. 755 M., dated 1st June 1900.	1,00,000	4 ,,	...	1,00,000	...	...
	Cleaning water pipes	M. G. No. 1630 M., dated 19th September 1898	50,000	4 ,,	...	50,000	...	...
		M. G. No. 1530M., dated 16th October 1899 and No. 758M., dated 2nd June 1900	1,50,000	4 ,,	...	1,50,000	...	...
	Drainage works	M. G. No. 389 M., dated 17th March 1899	12,00,000	4 ,,	...	12,00,000	...	...
	Construction of a market	M. G. No. 529 M., dated 24th April 1899	1,50,000	4 ,,	...	1,50,000	...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089M., dated 30th July 1901	1,20,000	4 ,,	...	29,000	29,000	...
Madura do.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	5,000	5 ,,	...	5,000	...	...
		Ditto ditto	5,000	5 ,,	...	5,000	...	...
	Water-supply	G. I. H. D. No. 79, dated 21st June 1886	27,000	6 ,,	...	27,000	...	...
		M. G. No. 894, dated 13th September 1893	1,64,000	4¼ ,,	1,37,936	...	...	3,752
		M. G. No. 80M., dated 16th January 1896	31,500	4¼ ,,	27,972	...	...	660
Mayavaram do.	Construction of Markets.	M. G. No. 180, dated 11th March 1891	5,000	4¼ ,,	1,650	...	...	150
	For a School-Building	M. G. No. 91, dated 3rd February 1891	3,500	4¼ ,,	1,575	...	...	175
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively	60,000	6 ,,	...	60,000	...	...
	Sanitary Works	M. G. No. 352M., dated 2nd March 1897	10,000	4¼ ,,	5,000	...	...	1,000
	Kandal Drainage	M. G. No. 443, dated 11th June 1891	17,500	4¼ ,,	10,550	...	...	832
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	43,000	4¼ ,,	25,461	...	...	2,064
	Construction of Tiger Hill Reservoir.	M. G. No. 1381M. and 1900, dated 21st September and 23rd December 1901, respectively	31,500	4 ,,	31,500	...	31,500	...
	Ditto	M. G. No. 1847, dated 5th December 1900	13,500	5 ,,	...	13,500	13,500	...
		Carried over	64,29,295		21,49,216	39,88,500	1,15,000	24,290

(*a*) R2,82,000 with interest at 6 per cent., and R18,000 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
MADRAS—*concld.*		Brought forward .	64,29,295		21,49,216	39,88,500	1,15,000	24,29[illegible]
Ootacamund Municipality.—*contd.*	Construction of an Office building.	M. G. No. 1087M., dated 19th August 1893 . .	7,000	6 p. c.	...	7,000	...	...
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M G. No. 781 M., dated 3rd June 1899 . . .	37,500	5 ,,	...	37,500	...	...
	Ditto ditto of the Martimund Reservoirs.	M. G. No. 1434 M., dated 28th September 1899 .	1,00,000	5 ,,	...	1,00,000	...	...
Palghat do	Construction of an Office building and a Market and a Slaughter-house.	M. G. Nos. 160M. and 1005M., dated 25th January and 13th June 1892, respectively	17,000	6 ,,	...	8,000	...	1,000
	Additional building for the Victoria College.	M. G. No. 1318 M., dated 11th September 1899 .	10,000	6 ,,	...	7,000	...	1,500
Salem do.	Water-supply . .	M. G. No. 1242 M., dated 11th July 1898 . . .	5,300	9 ,,	...	4,370	...	530
Tanjore do.	Ditto . . .	M. G. No. 1061, dated 10th October 1892 . . .	1,90,000	4¼ ,,	1,45,283	...	...	6,317
Tellicherry do.	Construction of a Road	M. G. No. 744, dated 7th August 1893 . . .	5,000	4¼ ,,	1,000	...	...	500
Tirupati do.	Water-supply . .	M. G. No. 48M., dated 16th January 1897 . .	59,000	4¼ ,,	11,000	...	...	12,000
Trichinopoly do.	Ditto . .	M. G. No. 429, dated 9th June 1891 . .	1,00,000	4¼ ,,	76,667	...	...	3,333
		M. G. No. 514, dated 11th July 1895 . . .	32,000	4¼ ,,	25,600	...	...	1,067
		M. G. No. 54, dated 11th January 1899 . . .	50,000	4 ,,	46,575	...	...	1,746
		M. G. No. 399 M., dated 20th March 1899 .	1,58,000	5 ,,	...	1,58,000	...	...
		M. G. No. 219M., dated 25th February 1902 and 391M., dated 26th March 1902	26,000	4 ,,	26,000	...	26,000	...
Tuticorin do.	Ditto . . .	M. G. No. 933M. and 1271M., dated 1st July and 3rd September 1901, respectively	50,000	4 ,,	50,000	...	50,000	...
Vaniyambadi do.	For meeting Plague charges.	G. I. F. D. No. 1984A. and M. G. No. 459, dated 12th April and 17th April 1902, respectively .	13,000	4 ,,	8,000	...	8,000	...
Vellore do.	For General purposes .	M. G. No. 573 M., dated 23rd April 1900 . .	20,000	4 ,,	16,000	...	...	4,000
Vizagapatam do	Water-works .	M. G. No. 339M., dated 2nd March 1897 . . .	2,10,500	4¼ ,,	1,95,161	...	...	4,077
		M. G. No. 40 M., dated 12th January 1901 . . .	7,000	4 ,,	6,765	...	...	235
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205 and 2817, W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively . .	61,98,018	4½ ,,	44,56,052	...	...	1,00,000
Bellary Local Fund Board.	Plague and other Expenditure.	G. I. F. D. No. 119A. and M. G. No. 32, dated 10th and 16th January 1901 .	50,000	4 ,,	40,000	...	...	10,000
Coimbatore do.	Construction of a New Market at Pollachi.	M. G. No. 119, dated 23rd January 1893 . .	16,000	6 ,,	...	16,000	...	...
Tanjore do	Extension of Mayaveram-Mutupet Railway.	G. I. No. 110R.P., dated 4th July 1900.	20,00,000	4 ,,	...	6,17,000	...	...
		Total Madras .	1,57,90,613		72,53,319	49,43,370	1,99,000	1,70,595
BOMBAY.								
Ahmedabad Cantonment Fund.	For cholera operation .	G. I. Mily. No. 894, dated 25th March 1901, and G. R. No. 2069, dated 12th April 1901	1,822	4 p. c.	1,822	...	...	...
Poona do.	Building a Market and making other improvements in the Cantonment.	G. R. No. 63, dated 8th January 1885 . . .	1,20,000	6 ,,	...	...	...	15,000
		Carried over .	1,21,822		1,822	...	...	15,000

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
						R	R	R
BOMBAY—*contd.*		Brought forward	1,21,822		1,822	...	...	15,000
Poona Cantonment Fund—*contd.*	For erecting the Dhulia Ghât.	G. I. Mily. No. 656F., dated 27th February 1900, and No. 6469A., dated 23rd December 1901	42,815	4 p. c.	40,012	...	9,215	2,803
Dharwar District Local Board.	Miscellaneous Works	G. R. No. 1043, dated 26th March 1895	1,60,000	4½ "	1,47,369	...	...	3,036
Satara do.	Plague purposes	G. I. F. D. No. 2263A., dated 29th April 1902	28,846	4 "	28,846	...	28,846	...
Bombay Port Trust	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively.	2,11,70,754	4½ "	2,02,10,194	...	...	3,028
	Purchase of certain Government properties by the Trust.	Ditto	8,44,679	*Nil*	2,49,550	...	...	3,028
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800	...	...
	To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at Wari Bunder.	G. R. No. 137, dated 27th May 1893; G. R. No. 157, dated 16th July 1894	11,51,000	4 "	...	11,51,000	...	...
	To meet the cost of Bulkoil Installation, Mody Bay Reclamations at Frere Lands Estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897	10,25,000	3½ "	...	10,25,000	...	...
	To meet the repayment of five per cent. Debenture Loans.	G. R. No. 104, dated 25th May 1899; G. R. No. 203, dated 7th November 1899	35,00,000	4 "	...	35,00,000	...	...
	Dock Extension Works.	G. I. F. D. No. 4484, dated 4th December 1886; G. R. No. 506, dated 16th December 1886; C. G. No. 164, dated 22nd April 1887; G. I. F. D. No. 3457, dated 27th June 1888; G. I. F. D. No. 6914, dated 31st December 1888; G. I. F. D. No. 604, dated 5th February 1890; G. I. F. D. No. 4511, dated 18th September 1890; G. I. F. D. No. 3635, dated 28th August 1891; G. I. F. D. No. 3298A., dated 9th August 1892	96,00,000	4 "	90,86,226	...	...	...
		G. I. F. D. No. 3678A., dated 23rd August 1893; G. I. F. D. No. 248A., dated 16th January 1895; G. I. F. D. Nos. 1008A., dated 4th March 1896, and 4489A., dated 9th October 1897	96,00,000	3½ "	5,47,098	...	...	...
		G. I. F. D. No. 3240A., dated 29th July 1896; G. R. No. 97, dated 2nd May 1896; G. R. No. 171, dated 11th August 1896	96,00,000	3 "	1,66,801	...	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882	76,00,000	4 "	...	75,96,876	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 "	...	10,00,000	...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. No. 144, dated 3rd August 1900	25,00,000	4 "	...	25,00,000	12,50,000	...
		Carried over	7,54,87,716		3,04,77,918	2,43,15,676	12,88,061	26,895

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
BOMBAY—*contd.*		Brought forward	7,54,87,716		3,04,77,918	2,43,15,676	12,88,061	26,895
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590, dated 28th October 1885; G. R. No. 27, dated 7th January 1886.	7,11,500	4½ p. c.	5,12,388	...	...	19,737
		G. I. No. 1427, dated 17th June 1886; G. R. No. 375 C. W./1096, dated 1st July 1886	15,50,000	4½ ,,	12,20,176	...	...	38,472
	Improvement and Extension of the Wharf Accommodation for native vessels; dredging the approaches of the native Jetty.	G. R. No. 1154, dated 27th March 1884	10,00,000	5 ,,	...	1,45,000	...	10,000
	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively	20,00,000	4 ,,	...	20,00,000	...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively	13,00,000	4 ,,	...	13,00,000	...	...
	Construction of a Native village at Keanari.	G. I. No. 5614A., dated 5th November 1900; G. R. No. 204, dated 8th November 1900.	2,00,000	4 ,,	...	2,00,000	98,943	...
Ahmedabad Municipality.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513, dated 26th December 1887	3,00,000	5 ,,	...	2,42,400	...	...
		G. R. No. 1449, dated 14th May 1888	1,00,000	5 ,,	...	80,800	...	...
	Water and Drainage Works.	G. R. Nos. 300 and 559, dated 29th January and 18th February 1890, respectively	4,50,000	4½ ,,	2,63,703	...	...	8,999
	Water-works	G. R. No. 3553, dated 19th September 1889	3,00,000	5 ,,	...	1,32,108	...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890	51,000	5 ,,	...	41,208	...	1,836
	Making House connections with Drainage.	G. R. No. 1874, dated 17th August 1890	20,000	4½ ,,	...	20,000	...	...
	Drainage extension-works.	G. R. No. 3466, dated 4th October 1893	2,00,000	4½ ,,	...	2,00,000	...	...
		G. R. No. 2080, datedi st May 1899.	8,00,000	4¼ ,,	...	95,000	...	...
	To pay off a portion of Government Loan.	G. R. No. 2782, dated 19th August 1896	1,00,000	4¼ ,,	...	1,00,000	...	...
Ahmednagar do.	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897	65,000	4¼ ,,	...	65,000	...	...
	For improvement of Water-works.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C No. 5011A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901	1,07,000	4½ ,,	1,22,884	...	15,884	...
	Famine Relief Purposes	G. I. F. D. No. 2413A. embodied in G. R. No. 2336 dated 22nd May 1900.	10,000	*Nil*	...	...	...	10,000
	For Plague operations	G. R. F. D. Nos. 4671 and 5011A, dated 12th December and 15th October 1901, respectively	13,342	4 p. c.	7,000	...	7,000	...
	Water-works	G. I. F. C. No. 5011-A., and G. R. F. D. 4671, dated 15th October and 12th December 1901 respectively	15 836	4½ ,,	15,836	...	15,836	...
		Carried over	8,47,81,394		3,26 19,905	2,89,37,192	14,25,724	1,15,939

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
BOMBAY—*contd.*		Brought forward .	8,47,81,394		3,26,19,905	2,89,37,192	14,25,724	1,15,939
Alibag Municipality.	For Plague operations	G. I. F. D. No. 489A, dated 28th September 1900 and G. R No. 4660, dated 15th October 1900 . . .	10,000	4 p.c.	10,000	...	...	...
Bandra do.	Construction of Water-works.	G. R. Nos. 1360, 184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	70,000	4½ ,,	63,058	...	...	1,391
	For Plague operations	G. I. F. D. No. 4926A., dated 9th November 1898, and G. R. No. 511, dated 1st February 1899 . .	12,800	4 ,,	5,421	...	...	5,016
Belgaum do.	Ditto .	G. I. F. & C. D. No. 2263A., dated 29th April 1902 .	20,277	4 ,,	14,373	...	14,373	...
Bhingar do.	For Famine Relief Purposes.	G. I. F. D. No. 2413A, dated 16th May 1900; G. R. No. 2336, dated 22nd May 1900.	1,000	*Nil.*	1,000	...	...	...
Bhiwandi do.	Extension of a School-building . .	G. R. No. 2999, dated 13th September 1894 .	4,000	4½ p. c.	577	...	...	556
	For Plague operations	G. R. No. 3080, dated 10th May 1898 . . .	2,000	4 ,,	627	...	...	408
Bombay do.	Construction of the Vehar Lake and Water-works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894 . .	37,30,053	4 ,,	24,73,560	...	...	14,700
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885.	44,00,000	5 ,,	...	37,39,000	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	4,50,000	4 ,,	...	4,50,000	...	...
	Tansa Water-works	G. R. No. 561, dated 12th February 1886 . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 31st May 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . G. R. No. 4193, dated 8th October 1889 . . . G. R. No. 3392, dated 23rd August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,47,00,000	5 ,,	...	1,47,00,000	...	...
	Construction of Drainage and Water-works.	G. R. No. 2951, dated 28th September 1878 . . .	26,94,000	5 ,,	...	17,73,000	...	73,000
		G. R. No. 873, dated 16th March 1888 . . .	12,00,000	5 ,,	...	12,00,000	...	...
		G. R. No. 1427, dated 4th May 1888 . . .	7,00,000	5 ,,	...	7,00,000	...	...
	Construction of Markets and Roads, Drainage and Water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	10,08,875	5 ,,	...	10,08,500	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 6547, dated 28th December 1889 and G. R. No. 17, dated 3rd January 1890	2,48,000	5 ,,	...	2,48,000	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . .	35,00,000	5 ,,	...	35,00,000	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 . .	8,00,000	5 ,,	...	8,00,000	...	...
		Carried over .	11,83,32,399		3,51,88,521	5,70,55,692	14,40,097	2,11,013

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
BOMBAY —*contd.*		Brought forward	11,83,32,399		3,51,88,521	5,70,55,692	14,40,097	2,11,010
Bombay Municipality—*contd.*	Repayment of balance of Government Consolidated Loan.	G. R. No. 1989, dated 6th June 1893	42,00,000	4 p.c.	...	42,00,000	...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. No. 809, dated 3rd March 1894	23,25,000	4 „	...	23,25,000	...	...
	Construction of a Sewerage Wari Bunder Roads, burial grounds, and certain Water-works.	G. R. No 3501, dated 22nd August 1895; G. R. No. 883, dated 22nd February 1896; G. R. No. 2320, dated 3rd June 1899	15,75,000	(*a*)	...	15,75,000	...	...
	Construction of Sewerage, Water and other Sanitary Works.	G. I. F. D. No. 3841 A., dated 28th August 1897; G. I. F. D. Tele., dated 26th July 1898; G. R. No. 2320, dated 3rd June 1899	25,00,000	4 p.c.	...	25,00,000	...	...
	Construction of Sewerage, Water and other Sanitary Works.	G. R. No. 4960, dated 5th September 1898; G. R. No. 2320, dated 3rd June 1899	19,25,000	4 „	...	19,25,000	...	...
	For Plague operations	G. R. No. 4960, dated 5th September 1898; G. R. No. 2540, dated 16th June 1899	20,00,000	4 „	...	12,00,000	...	...
	Construction of certain Sewerage and other Water-works	G. of I's. telegram embodied in G. R. G. D. No. 3427 dated 15th June 1901	24,75,000	4 „	...	17,00,000	17,00,000	...
Bulsar do.	Plague operations	G. R. Nos. 2359A., 2491, and 782, dated 25th May and 8th June 1897 and 18th February 1898, respectively	35,000	4 „	17,257	...	...	2,366
Dakor do.	Ditto	G. I. F. D. No. 2545, dated 2nd June 1899, and G. R. No. 2595, dated 2nd June 1900	8,000	4 „	5,729	...	...	1,471
Dharwar do.	For Plague expenditure.	G. R. No. 1535, dated 26th March 1900; G. R. No. 2419, dated 22nd May 1900; G. R. No. 1316, dated 29th March 1901	40,000	4 „	40,000	...	7,500	...
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893	2,50,000	4½ „	2,14,504	...	...	5,412
Godhra do.	Improvement of Roads, etc., in the City.	G. R. Nos. 2143 and 2985, dated 3rd June and 6th August 1889, respectively	10,000	5 „	4,933	...	...	530
Gokak do.	For Relief to Weavers	G. I. F. D. No. 3288 A., dated 15th June 1901; G. R. F. D. No. 1600, dated 19th June 1901	5,000	*Nil.*	5,000	...	5,000	...
Hubli do.	Construction of Water-works for the Town of Hubli.	G. R. No. 4020, ; dated 8th December 1890 G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	2,42,000	4½ p.c.	2,18,008	...	...	4,548
	For Plague operations.	G. I. F. D. No. 2245A., dated 16th May 1898, and G. R. No. 2585, dated 9th June 1898	50,000	4 „	28,734	...	...	4,766
Hyderabad do.	Improving and Supplementing the Water-supply.	G. R. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898	1,15,500	5 „	...	25,000	...	1,000
	To repay the two loans of R50,000 and R76,000.	G. R. No. 4492, dated 26th September 1899; G. R. No. 5972, dated 9th December 1899	1,26,000	6 „	...	1,26,000	...	...
		Carried over	13,62,13,899		3,57,22,586	7,26,31,692	31,52,597	2,31,103

(*a*) R10,00,000 with interest at 3½ per cent, and R5,75,000 at 4 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
BOMBAY—*contd.*		Brought forward .	13,62,13,899		3,57,22,686	7,26,31,692	31,52,597	2,31,103
Hyderabad Municipality—*contd.*	For Plague operations	G. R. No. 4940A., dated 20th October 1899 . . G. R. No. 6021, dated 12th December 1899 . .	24,000	6 p. c.	...	...	...	11,000
Ilkal do.	For Plague operations	G. I. F. D. No. 2081-A., dated 30th April 1900 . G. R. No. 2549, dated 31st May 1900 . . . G. R. No. 4951, dated 8th November 1900 . .	3,500	4 „	2,811	...	...	467
Junner do.	Construction of a Tank for the Water-supply of the Town.	G. R. No. 963, dated 17th March 1883 . . .	33,000	5 „	...	7,000	...	1,000
Karachi do.	For the following works of public utility :— Water-works Extension. Boulton Market . Empress Market . Light Tramway . Victoria Museum .	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	2,43,500	...	4,000
	Drainage Works .	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ „	...	6,00,000	...	...
	Construction of a new Reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000	...	...
	For Plague operations.	G. R. No. 2585, dated 1st June 1900 . . .	4,00,000	5 „	...	4,00,000	...	...
Karad do.	Ditto .	G. I. F. C. D. No. 2883A., G. R. F. D. 3090, dated 12th June and 3rd July 1900 and G. R. F. D. 2403, dated 11th July 1902 .	11,000	4 „	11,000	...	11,000	...
Malegaon do.	Ditto . .	G. R. No. 3731, dated 9th August 1899 . . .	10,000	4 „	6,739	...	...	1,901
Mhaswad do.	Construction of a School-house.	G. R. Nos. 1534 and 240, dated 11th May and 22nd January 1895, respectively . . .	1,500	4½ „	1,029	...	...	113
Nargund do.	For Plague operations.	G. R. No. 4783, dated 11th October 1899 . . .	1,000	4 „	422	...	...	198
Nasik do.	Ditto .	G. I. F. D. No. 3139 A., dated 16th July 1898, and G. R. No. 5151, dated 10th November 1898 . . .	50,000	4 „	32,083	...	...	10,419
		G. I. F. C. D. 2263A. dated 29th April 1902 . .	42,500	4 „	5,000	...	5,000	...
Panvel do.	Water-works . .	G. R. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	59,000	4½ „	48,559	...	...	1,372
	Plague operatio .	G. I. F. C., No. 4041A., dated 8th August 1900 embodied in G. R. F. D. No. 4092, dated 5th September 1900, and G. R. F. D. No. 976, dated 5th March 1902	14,000	4 „	14,000	...	14,000	...
Pen do.	Distribution of water-pipes throughout the town.	G. R. No. 123, dated 13th January 1885 . . .	10,000	6 „	...	500	...	1,000
Poona do.	For Plague expenditure.	G. I. F. D. No. 2294A. and G. R. No. 2431, dated 21st May and 2nd June 1897 respectively	25,000	4 „	7947	...	...	5,148
	Drainage scheme .	G. I. F. C. No. 4917R., dated 10th September 1901, embodied in G. R. G. P. No. 5603, dated 1st October 1901 and G. R. F. D. No. 1930, dated 26th May 1902	25,000	4 „	6,612	...	6,612	...
	Plague purposes .	G. I. F. C. D., No. 2263A., dated 29th April 1902 .	2,69,661	4 „	2,69,661	...	2,69,661	...
Roha Ashtami do	Plague operations .	G. I. F. C. No. 2388A. and G. R. F. D. No. 1982, dated 5th May and 31st May 1902 . . .	2,500	4½ „	2,100	...	2,100	...
		Carried over .	13,83,95,560		3,01,30,649	7,39,82,692	34,00,970	2,07,721

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
BOMBAY—*contd.*		Brought forward .	13,83,95,560		3,61,30,649	7,39,82,692	34,60,970	2,67,721
Rajapur Municipality.	Water-works at Khodwalla.	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	12,000	6 p. c.	...	11,000	...	...
Ranebennur do.	Plague operations .	G. I. F. C., No. 3219A., dated 13th June 1901 and G. R. F. D., No. 2585, dated 3rd July 1901 . .	2,000	4 „	1,117	...	1,500	383
Ratnagiri City do.	Nashna Water-works	G. R. No. 3346, dated 6th November 1880 . .	30,000	$6\frac{3}{4}$ „	...	16,750	...	...
		G. R. No. 2632, dated 31st July 1884 . . .	15,000	5 „	...	15,000	...	...
	Plague operations .	G. I. F. D. No. 473A., dated 27th January 1900 . . G. R. No. 706, dated 9th February 1900 .	3,000	4 „	3,000	...	...	...
Sangamner do.	For Relief to Weavers	G. I. F. D. No. 2415A., dated 16th May 1900, G. R. No. 2335, dated 22nd May 1900, and G. R. No. 2791, dated 11th July 1900 . . .	5,000	*Nil*	2,536	...	...	2,464
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881 . .	3,00,000	(*a*)	...	1,27,705	...	4,475
	For Plague operations	G. R. No. 3466, dated 11th August 1897 . . . G. R. Nos. 4852 and 110, dated 16th November 1897 and 10th January 1898, respectively	15,000	4 p.c.	1,021	...	...	6,855
		G. I. F. D. No. 4420A., dated 31st August 1900, and G. R. No. 4253, dated 19th September 1900 . . .	10,000	4 „	10,000	...	...	...
	Plague purposes .	G. I. F. C. No. 3936A. and G. I. F. D. No. 4026, dated 3rd August and 31st August 1900, and G. R. F. D. 928, dated 1st March 1902 .	45,000	4 „	45,000	...	45,000	...
Sarda do.	For Relief to Weavers .	G. I. F. D. No. 2786A., dated 2nd June 1900, and G.R. No. 2498, dated 7th June 1900	3,000	*Nil*	...	...	...	173
Sholapur do.	For Plague operations	G. R. No. 3721, dated 28th August 1898 . . .	45,000	5 p. c.	...	45,000	...	...
		G. I. F. D. No. 3437A., dated 6th August and G. R. No. 3721, dated 28th August 1898	55,000	4 „	29,367	...	...	...
		G. I. F. D. No. 4028A, dated 10th August 1900 . .	50,000	6 „	...	50,000	...	...
Sinnar do.	Ditto . .	G. I. F. D. No. 2381A., dated 17th May, and G. R. No. 2702, dated 7th June 1900 . . .	6,500	4 „	6,026	...	...	...
Sirur do.	Ditto .	G. I. F. D. No. 5642A., dated 8th November 1900, and G. R. No. 5275, dated 29th November 1900 . .	5,000	4 „	5,000	...	...	...
Sukkur do.	Construction of Water-works.	G. R. No. 3707, dated 24th October 1893 . . .	2,00,000	5 „	...	2,00,000	...	...
		G. R. No. 3162, dated 13th September 1895 . .	1,00,000	5 „	...	1,00,000	...	...
	For Plague operations	G. I. F. D. No. 2885A, dated 30th June 1897 and G. R. No. 3091, dated 15th July 1897	1,00,000	4 „	23,996	...	...	25,000
Surat do.	Widening the Roads in the localities devastated by fire.	G. R. No. 4367, dated 30th October 1890 . . .	2,00,000	$5\frac{1}{2}$ „	...	80,000	...	10,000
	Construction of Water-works.	G. R. No. 2960, dated 4th September 1896 . .	6,00,000	4 „	...	3,87,500	...	15,500
	For meeting Plague charges.	G. R. No. 2568, dated 8th June 1898 . . .	1,50,000	5 „	...	76,000	...	3,000
		Carried over .	14,03,47,060		3,62,57,712	7,50,91,647	35,07,470	3 35,5

(*a*) From $5\frac{1}{2}$ to 7 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the indebtedness of Municipalities and Local Funds on the 31st March 1902—*concluded.*

Name of Local Body.	Propose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
BOMBAY—*concld.*		Brought forward . .	14,03,47,060		3,62,57,712	7,50,91,647	35,07,470	3,35,577
Telegaon Manicipality.	Construction of Water-works.	G. R. No. 227, dated 24th January 1883 . . .	28,500	5 p. c.	} ...	11,642	...	...
Ditto (Dabhade) do.	Ditto .	G. R. No. 1028, dated 20th April 1887 . . .	4,700	5 „				
Thana do.	Widening the Bazar Road and repairing the dam of the Pokram reservoir.	G. R. F. D. No. 2619 and 4622, dated 5th July and 10th December 1901 respectively	10,000	4 „	6,000	...	10,000	4,000
Vita do.	Plague operations .	G. I. F. D. No. 5190A., dated 15th October 1900; G. R. No. 5541, dated 14th December 1900, and G. R. No. 914, dated 2nd March 1901.	1,000	4 „	600	...	...	290
		Total Bombay .	14,03,91,260		3,62,64,312	7,51,03,289	35,17,470	3,39,807

G. I. C. P. O.—No. 18593 C. G.—18.3-1902.